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असाधारण

EXTRAORDINARY

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PART II — Section 2

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

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## BILL NO. 8 OF 2011

The following Bill was introduced in Lok Sabha on 28th February, 2011:—

*A Bill to give effect to the financial proposals of the Central Government for the financial year 2011-2012.*

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

### CHAPTER I

#### PRELIMINARY

1. (1) This Act may be called the Finance Act, 2011.

Short title and  
commence-  
ment.

(2) Save as otherwise provided in this Act, sections 2 to 34 shall be deemed to have come into force on the 1st day of April, 2011.

### CHAPTER II

#### RATES OF INCOME-TAX

2. (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 2011, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax shall be increased by a surcharge, for purposes of the Union, calculated in each case in the manner provided therein.

Income-tax.

(2) In the cases to which Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds one lakh sixty thousand rupees, then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first one lakh sixty thousand rupees of the total income but without being liable to tax], only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of one lakh sixty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that in the case of every woman, resident in India and below the age of sixty-five years at any time during the previous year, referred to in item (II) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words “one lakh sixty thousand rupees”, the words “one lakh ninety thousand rupees” had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words “one lakh sixty thousand rupees”, the words “two lakh forty thousand rupees” had been substituted.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be:

43 of 1961.

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 shall be increased by a surcharge, for purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule:

Provided further that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115BBC, 115E and 115JB of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for purposes of the Union, calculated,—

(a) in the case of a domestic company, at the rate of seven and one-half per cent. of such income-tax where the total income exceeds one crore rupees;

(b) in the case of every company, other than a domestic company, at the rate of two and one-half per cent. of such income-tax where the total income exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax and surcharge on such income-tax shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

(4) In cases in which tax has to be charged and paid under section 115-O or sub-section (2) of section 115R of the Income-tax Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for purposes of the Union, calculated at the rate of five per cent. of such tax.

(5) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be increased by a surcharge, for purposes of the Union, calculated in cases wherever prescribed, in the manner provided therein.

(6) In cases in which tax has to be deducted under sections 194C, 194E, 194EE, 194F, 194G, 194H, 194-I, 194J, 194LA, 194LB, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge, for purposes of the Union, in the case of every company, other than a domestic company, calculated at the rate of two per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees.

(7) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(8) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for purposes of the Union, in the case of every company, other than a domestic company, calculated at the rate of two per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds one crore rupees.

(9) Subject to the provisions of sub-section (10), in cases in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for purposes of the Union, calculated in such cases and in such manner as provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of "advance tax" computed in accordance with the provisions of section 111A or section 112 of the Income-tax Act shall be increased by a surcharge, for purposes of the Union, as provided in Paragraph E of Part III of the First Schedule pertaining to the case of a company:

Provided also that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115BBC, 115BBD, 115E and 115JB of the Income-tax Act, "advance tax" computed under the first proviso shall be increased by a surcharge, for purposes of the Union, calculated,—

(a) in the case of every domestic company, at the rate of five per cent. of such "advance tax" where the total income exceeds one crore rupees;

(b) in the case of every company, other than a domestic company, at the rate of two per cent. of such "advance tax" where the total income exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

(10) In cases to which Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds one lakh eighty thousand rupees, then, in charging income-tax under sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first one lakh eighty thousand rupees of the total income but without being liable to tax], only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of one lakh eighty thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income were the total income;

(iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that in the case of every woman, resident in India and below the age of sixty years at any time during the previous year, referred to in item (II) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh eighty thousand rupees", the words "one lakh ninety thousand rupees" had been substituted:



Provided further that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (III) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh eighty thousand rupees", the words "two lakh fifty thousand rupees" had been substituted:

Provided also that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (IV) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh eighty thousand rupees", the words "five lakh rupees" had been substituted.

(11) The amount of income-tax as specified in sub-sections (1) to (10) and as increased by the applicable surcharge, for purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for purposes of the Union, to be called the "Education Cess on income-tax", calculated at the rate of two per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance universalised quality basic education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (5), (6), (7) and (8), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India.

(12) The amount of income-tax as specified in sub-sections (1) to (10) and as increased by the applicable surcharge, for purposes of the Union, calculated in the manner provided therein, shall also be increased by an additional surcharge, for purposes of the Union, to be called the "Secondary and Higher Education Cess on income-tax", calculated at the rate of one per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance secondary and higher education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (5), (6), (7) and (8), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India.

(13) For the purposes of this section and the First Schedule,—

(a) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act, for the assessment year commencing on the 1st day of April, 2011, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(b) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(c) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(d) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

## CHAPTER III

## DIRECT TAXES

*Income-tax*

Amendment  
of section 2.

3. In section 2 of the Income-tax Act, in clause (15), in the second proviso, for the words “ten lakh rupees”, the words “twenty-five lakh rupees” shall be substituted with effect from the 1st day of April, 2012.

Amendment  
of section 10.

4. In section 10 of the Income-tax Act,—

(a) in clause (34), the *Explanation* [as so inserted by the Special Economic Zones Act, 2005] shall be omitted with effect from the 1st day of June, 2011;

28 of 2005.

(b) after clause (44), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2008, namely:—

“(45) any allowance or perquisite, as may be notified by the Central Government in the Official Gazette in this behalf, paid to the Chairman or a retired Chairman or any other member or retired member of the Union Public Service Commission;”;

(c) after clause (45) as so inserted, the following shall be inserted with effect from the 1st day of June, 2011, namely:—

“(46) any specified income arising to a body or authority or Board or Trust or Commission (by whatever name called) which—

(a) has been established or constituted by or under a Central, State or Provincial Act, or constituted by the Central Government or a State Government, with the object of regulating or administering any activity for the benefit of the general public;

(b) is not engaged in any commercial activity; and

(c) is notified by the Central Government in the Official Gazette for the purposes of this clause.

*Explanation.*— For the purposes of this clause, “specified income” means the income, of the nature and to the extent arising to a body or authority or Board or Trust or Commission (by whatever name called) referred to in this clause, which the Central Government may, by notification in the Official Gazette, specify in this behalf;

(47) any income of an infrastructure debt fund, set up in accordance with the guidelines as may be prescribed, which is notified by the Central Government in the Official Gazette for the purposes of this clause.’

Amendment  
of section 35.

5. In section 35 of the Income-tax Act, in sub-section (2AA), in clause (a), for the words “one and three-fourth”, the word “two” shall be substituted with effect from the 1st day of April, 2012.

Amendment  
of section  
35AD.

6. In section 35AD of the Income-tax Act,—

(a) in sub-section (5), with effect from the 1st day of April, 2012,—

(i) in clause (ac), the word “and” occurring at the end shall be omitted;

(ii) after clause (ac), the following clauses shall be inserted, namely:—

“(ad) on or after the 1st day of April, 2011, where the specified business is in the nature of developing and building a housing project under a scheme for affordable housing framed by the Central Government or a State Government, as the case may be, and notified by the Board in this behalf in accordance with the guidelines as may be prescribed;

(ae) on or after the 1st day of April, 2011, in a new plant or in a newly installed capacity in an existing plant for production of fertilizer; and”;

(iii) in clause (b), for the words, brackets and letters “and clause (ac)”, the words, brackets and letters “clause (ac), clause (ad) and clause (ae)” shall be substituted;

(b) in sub-section (8), in clause (c),—

(i) in sub-clause (iv), for the words “new hotel”, the word “hotel” shall be substituted;

(ii) in sub-clause (v), for the words “new hospital”, the word “hospital” shall be substituted;

(iii) after sub-clause (vi), the following sub-clauses shall be inserted with effect from the 1st day of April, 2012, namely:—

“(vii) developing and building a housing project under a scheme for affordable housing framed by the Central Government or a State Government, as the case may be, and notified by the Board in this behalf in accordance with the guidelines as may be prescribed;

(viii) production of fertilizer in India;”.

7. In section 36 of the Income-tax Act, in sub-section (1), after clause (iv), the following shall be inserted with effect from the 1st day of April, 2012, namely:—

Amendment  
of section 36.

“(iva) any sum paid by the assessee as an employer by way of contribution towards a pension scheme, as referred to in section 80CCD, on account of an employee to the extent it does not exceed ten per cent. of the salary of the employee in the previous year.

*Explanation.*—For the purposes of this clause, “salary” includes dearness allowance, if the terms of employment so provide, but excludes all other allowances and perquisites;”.

8. In section 80CCE of the Income-tax Act, for the word, figures and letters “section 80CCD”, the words, brackets, figures and letters “sub-section (1) of section 80CCD” shall be substituted with effect from the 1st day of April, 2012.

Amendment  
of section  
80CCE.

9. In section 80CCF of the Income-tax Act, after the words, figures and letters “previous year relevant to the assessment year beginning on the 1st day of April, 2011”, the words, figures and letters “or to the assessment year beginning on the 1st day of April, 2012” shall be inserted with effect from the 1st day of April, 2012.

Amendment  
of section  
80CCF.

10. In section 80-IA of the Income-tax Act, in sub-section (4), in clause (iv), for the words, figures and letters “the 31st day of March, 2011”, wherever they occur, the words, figures and letters “the 31st day of March, 2012” shall be substituted with effect from the 1st day of April, 2012.

Amendment  
of section  
80-IA.

11. In section 80-IB of the Income-tax Act, in sub-section (9), in clause (ii), the following proviso shall be inserted with effect from the 1st day of April, 2012, namely:—

Amendment  
of section  
80-IB.

“Provided that the provisions of this clause shall not apply to blocks licensed under a contract awarded after the 31st day of March, 2011 under the New Exploration Licencing Policy announced by the Government of India *vide* Resolution No. O-19018/22/95-ONG.DO.VL, dated the 10th February, 1999 or in pursuance of any law for the time being in force or by the Central or a State Government in any other manner;”.

12. In section 92C of the Income-tax Act, in sub-section (2), in the second proviso, for the words “five per cent. of the latter”, the words “such percentage of the latter, as may be notified by the Central Government in the Official Gazette in this behalf” shall be substituted with effect from the 1st day of April, 2012.

Amendment  
of section  
92C.

Amendment  
of section  
92CA.

13. In section 92CA of the Income-tax Act, with effect from the 1st day of June, 2011,—

(i) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) Where any other international transaction [other than an international transaction referred under sub-section (1)], comes to the notice of the Transfer Pricing Officer during the course of the proceedings before him, the provisions of this Chapter shall apply as if such other international transaction is an international transaction referred to him under sub-section (1).”;

(ii) in sub-section (7), after the word and figures “section 133”, the words, figures and letter “or section 133A” shall be inserted.

Insertion of  
new section  
94A.

14. After section 94 of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2011, namely:—

Special  
measures in  
respect of  
transactions  
with persons  
located in  
notified  
jurisdictional  
area.

‘94A. (1) The Central Government may, having regard to the lack of effective exchange of information with any country or territory outside India, specify by notification in the Official Gazette such country or territory as a notified jurisdictional area in relation to transactions entered into by any assessee.

(2) Notwithstanding anything to the contrary contained in this Act, if an assessee enters into a transaction where one of the parties to the transaction is a person located in a notified jurisdictional area, then—

(i) all the parties to the transaction shall be deemed to be associated enterprises within the meaning of section 92A;

(ii) any transaction in the nature of purchase, sale or lease of tangible or intangible property or provision of service or lending or borrowing money or any other transaction having a bearing on the profits, income, losses or assets of the assessee including a mutual agreement or arrangement for allocation or apportionment of, or any contribution to, any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided by or to the assessee shall be deemed to be an international transaction within the meaning of section 92B,

and the provisions of sections 92, 92A, 92B, 92C [except the second proviso to sub-section (2)], 92CA, 92CB, 92D, 92E and 92F shall apply accordingly.

(3) Notwithstanding anything to the contrary contained in this Act, no deduction,—

(a) in respect of any payment made to any financial institution located in a notified jurisdictional area shall be allowed under this Act, unless the assessee furnishes an authorisation in the prescribed form authorising the Board or any other income-tax authority acting on its behalf to seek relevant information from the said financial institution on behalf of such assessee; and

(b) in respect of any other expenditure or allowance (including depreciation) arising from the transaction with a person located in a notified jurisdictional area shall be allowed under any other provision of this Act, unless the assessee maintains such other documents and furnishes such information as may be prescribed, in this behalf.

(4) Notwithstanding anything to the contrary contained in this Act, where, in any previous year, the assessee has received or credited any sum from any person located in a notified jurisdictional area and the assessee does not offer any explanation about the source of the said sum in the hands of such person or in the hands of the beneficial owner (if such person is not the beneficial owner of the said sum) or the explanation offered by the assessee, in the opinion of the assessing officer, is not satisfactory, then, such sum shall be deemed to be the income of the assessee for that previous year.

(5) Notwithstanding anything contained in any other provisions of this Act, where any person located in a notified jurisdictional area is entitled to receive any sum or income or amount on which tax is deductible under Chapter XVII-B, the tax shall be deducted at the highest of the following rates, namely:—

- (a) at the rate or rates in force;
- (b) at the rate specified in the relevant provisions of this Act;
- (c) at the rate of thirty per cent.

(6) In this section,—

(i) “person located in a notified jurisdictional area” shall include,—

- (a) a person who is resident of the notified jurisdictional area;
- (b) a person, not being an individual, which is established in the notified jurisdictional area; or

(c) a permanent establishment of a person not falling in sub-clause (a) or sub-clause (b), in the notified jurisdictional area;

(ii) “permanent establishment” shall have the same meaning as defined in clause (iiia) of section 92F;

(iii) “transaction” shall have the same meaning as defined in clause (v) of section 92F.

15. In section 115A of the Income-tax Act, in sub-section (1), in clause (a), with effect from the 1st day of June, 2011,—

Amendment  
of section  
115A.

(a) in sub-clause (ii), after the words “foreign currency”, the words, brackets, figures and letter “not being interest of the nature referred to in clause (iia)” shall be inserted;

(b) after sub-clause (ii), the following sub-clause shall be inserted, namely:—

“(iia) interest received from an infrastructure debt fund referred to in clause (47) of section 10; or”;

(c) after item (B), the following item shall be inserted, namely:—

“(BA) the amount of income-tax calculated on the amount of income by way of interest referred to in sub-clause (iia), if any, included in the total income, at the rate of five per cent.”;

(d) in item (D), after the word, brackets and figures “sub-clause (ii)”, the word, brackets, figures and letter “, sub-clause (iia)” shall be inserted.

16. After section 115BBC of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2012, namely:—

Insertion of  
new section  
115BBD.

‘115BBD. (1) Where the total income of an assessee, being an Indian company, for the previous year relevant to the assessment year beginning on the 1st day of April, 2012 includes any income by way of dividends declared, distributed or paid by a subsidiary foreign company, the income-tax payable shall be the aggregate of—

Tax on certain  
dividends  
received from  
foreign  
companies.

(a) the amount of income-tax calculated on the income by way of such dividends, at the rate of fifteen per cent.; and

(b) the amount of income-tax with which the assessee would have been chargeable had its total income been reduced by the aforesaid income by way of dividends.

(2) Notwithstanding anything contained in this Act, no deduction in respect of any expenditure or allowance shall be allowed to the assessee under any provision of this Act in computing its income by way of dividends referred to in sub-section (1).

(3) In this section,—

(i) “dividends” shall have the same meaning as is given to “dividend” in clause (22) of section 2 but shall not include sub-clause (e) thereof;

(ii) “subsidiary foreign company” means a foreign company in which the Indian company holds more than half in nominal value of the equity share capital of the company.’.

Amendment  
of section  
115JB.

17. In section 115JB of the Income-tax Act, with effect from the 1st day of April, 2012,—

(i) in sub-section (1),—

(a) for the words, figures and letters “the 1st day of April, 2011”, the words, figures and letters “the 1st day of April, 2012” shall be substituted;

(b) for the words “eighteen per cent.”, at both the places where they occur, the words “eighteen and one-half per cent.” shall be substituted;

(ii) in sub-section (6) [as so inserted by the Special Economic Zones Act, 2005], 28 of 2005. the following proviso shall be inserted, namely:—

“Provided that the provisions of this sub-section shall cease to have effect in respect of any previous year relevant to the assessment year commencing on or after the 1st day of April, 2012.”.

Insertion of  
new Chapter  
XII-BA.

18. After Chapter XII-B of the Income-tax Act, the following Chapter shall be inserted with effect from the 1st day of April, 2012, namely:—

#### ‘CHAPTER XII-BA

##### SPECIAL PROVISIONS RELATING TO CERTAIN LIMITED LIABILITY PARTNERSHIPS

Special  
provisions for  
payment of  
tax by certain  
limited  
liability  
partnerships.

115JC. (1) Notwithstanding anything contained in this Act, where the regular income-tax payable for a previous year by a limited liability partnership is less than the alternate minimum tax payable for such previous year, the adjusted total income shall be deemed to be the total income of the limited liability partnership for such previous year and it shall be liable to pay income-tax on such total income at the rate of eighteen and one-half per cent.

(2) Adjusted total income referred to in sub-section (1) shall be the total income before giving effect to this Chapter as increased by—

(i) deductions claimed, if any, under any section included in Chapter VI-A under the heading “C.—Deductions in respect of certain incomes”; and

(ii) deduction claimed, if any, under section 10AA.

(3) Every limited liability partnership to which this section applies shall obtain a report, in such form as may be prescribed, from an accountant certifying that the adjusted total income and the alternate minimum tax have been computed in accordance with the provisions of this Chapter and furnish such report on or before the due date of filing of return under sub-section (1) of section 139.

Tax credit for  
alternate  
minimum tax.

115JD. (1) The credit for tax paid by a limited liability partnership under section 115JC shall be allowed to it in accordance with the provisions of this section.

(2) The tax credit of an assessment year to be allowed under sub-section (1) shall be the excess of alternate minimum tax paid over the regular income-tax payable of that year.

(3) No interest shall be payable on tax credit allowed under sub-section (1).

(4) The amount of tax credit determined under sub-section (2) shall be carried forward and set off in accordance with the provisions of sub-sections (5) and (6) but such carry forward shall not be allowed beyond the tenth assessment year immediately succeeding the assessment year for which tax credit becomes allowable under sub-section (1).

(5) In any assessment year in which the regular income-tax exceeds the alternate minimum tax, the tax credit shall be allowed to be set off to the extent of the excess of regular income-tax over the alternate minimum tax and the balance of the tax credit, if any, shall be carried forward.

(6) If the amount of regular income-tax or the alternate minimum tax is reduced or increased as a result of any order passed under this Act, the amount of tax credit allowed under this section shall also be varied accordingly.

115JE. Save as otherwise provided in this Chapter, all other provisions of this Act shall apply to a limited liability partnership referred to in this Chapter.

Application of other provisions of this Act.

115JF. In this Chapter—

Interpretation in this Chapter.

(a) “accountant” shall have the same meaning as in the *Explanation* below sub-section (2) of section 288;

(b) “alternate minimum tax” means the amount of tax computed on adjusted total income at a rate of eighteen and one-half per cent.;

(c) “limited liability partnership” shall have the same meaning as assigned to it in clause (n) of sub-section (1) of section 2 of the Limited Liability Partnership Act, 2008;

(d) “regular income-tax” means the income-tax payable for a previous year by a limited liability partnership on its total income in accordance with the provisions of this Act other than the provisions of this Chapter.’

6 of 2009.

19. In section 115-O of the Income-tax Act, in sub-section (6) [as so inserted by the Special Economic Zones Act, 2005], the following proviso shall be inserted with effect from the 1st day of June, 2011, namely:—

Amendment of section 115-O.

“Provided that the provisions of this sub-section shall cease to have effect from the 1st day of June, 2011.”

20. In section 115R of the Income-tax Act, in sub-section (2), with effect from the 1st day of June, 2011,—

Amendment of section 115-R.

(a) in clause (i), for the words “income distributed”, the words “income distributed to any person being an individual or a Hindu undivided family” shall be substituted;

(b) after clause (i), the following clause shall be inserted, namely:—

“(ia) thirty per cent. on income distributed to any other person by a money market mutual fund or a liquid fund;”;

(c) in clause (iii), for the words “twenty per cent.”, the words “thirty per cent.” shall be substituted.

21. In section 131 of the Income-tax Act, with effect from the 1st day of June, 2011,—

Amendment of section 131.

(i) after sub-section (1A), the following sub-section shall be inserted, namely:—

“(2) For the purpose of making an inquiry or investigation in respect of any person or class of persons in relation to an agreement referred to in section

90 or section 90A, it shall be competent for any income-tax authority not below the rank of Assistant Commissioner of Income-tax, as may be notified by the Board in this behalf, to exercise the powers conferred under sub-section (1) on the income-tax authorities referred to in that sub-section, notwithstanding that no proceedings with respect to such person or class of persons are pending before it or any other income-tax authority.”;

(ii) in sub-section (3), after the words, brackets, figure and letter “or sub-section (1A)”, the words, brackets and figure “or sub-section (2)” shall be inserted.

Amendment  
of section  
133.

**22.** In section 133 of the Income-tax Act, after the second proviso, the following proviso shall be inserted with effect from the 1st day of June, 2011, namely:—

“Provided also that for the purposes of an agreement referred to in section 90 or section 90A, an income-tax authority notified under sub-section (2) of section 131 may exercise all the powers conferred under this section, notwithstanding that no proceedings are pending before it or any other income-tax authority.”.

Amendment  
of section  
139.

**23.** In section 139 of the Income-tax Act,—

(a) in sub-section (1), in *Explanation 2*,—

(i) in clause (a), in sub-clause (i), after the words “a company”, the words, brackets and letters “other than a company referred to in clause (aa)” shall be inserted;

(ii) after clause (a), the following clause shall be inserted, namely:—

“(aa) in the case of an assessee being a company, which is required to furnish a report referred to in section 92E, the 30th day of November of the assessment year;”;

(b) after sub-section (1B), the following sub-section shall be inserted with effect from the 1st day of June, 2011, namely:—

“(1C) Notwithstanding anything contained in sub-section (1), the Central Government may, by notification in the Official Gazette, exempt any class or classes of persons from the requirement of furnishing a return of income having regard to such conditions as may be specified in that notification.”;

(c) in sub-section (4C), with effect from the 1st day of June, 2011,—

(i) after clause (f) and before the words “shall, if the total income”, the following clauses shall be inserted, namely:—

“(g) body or authority or Board or Trust or Commission (by whatever name called) referred to in clause (46) of section 10;

(h) infrastructure debt fund referred to in clause (47) of section 10;”;

(ii) after the words “medical institution or trade union”, the words “or body or authority or Board or Trust or Commission or infrastructure debt fund” shall be inserted.

Amendment  
of section  
143.

**24.** In section 143 of the Income-tax Act, in sub-section (1B), for the words, figures and letters “the 31st day of March, 2011”, the words, figures and letters “the 31st day of March, 2012” shall be substituted.

Amendment  
of section  
153.

**25.** In section 153 of the Income-tax Act, in *Explanation 1*, with effect from the 1st day of June, 2011,—

(a) in clause (vii), for the word, figures and letter “section 245R,”, the words, figures and letter “section 245R, or” shall be substituted;



(b) after clause (vii) and before the words "shall be excluded", the following clause shall be inserted, namely:—

"(viii) the period commencing from the date on which a reference for exchange of information is made by an authority competent under an agreement referred to in section 90 or section 90A and ending with the date on which the information so requested is received by the Commissioner or a period of six months, whichever is less,".

26. In section 153B of the Income-tax Act, in sub-section (1), in the *Explanation*, with effect from the 1st day of June, 2011,— Amendment of section 153B.

(a) in clause (vii), for the words "by the Commissioner," the words "by the Commissioner; or" shall be substituted;

(b) after clause (vii) and before the words "shall be excluded", the following clause shall be inserted, namely:—

"(viii) the period commencing from the date on which a reference for exchange of information is made by an authority competent under an agreement referred to in section 90 or section 90A and ending with the date on which the information so requested is received by the Commissioner or a period of six months, whichever is less,".

27. After section 194LA of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2011, namely:— Insertion of new section 194LB.

"194LB. Where any income by way of interest is payable to a non-resident, not being a company, or to a foreign company, by an infrastructure debt fund referred to in clause (47) of section 10, the person responsible for making the payment shall, at the time of credit of such income to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of five per cent." Income by way of interest from infrastructure debt fund.

28. In section 245C of the Income-tax Act, in sub-section (1), with effect from the 1st day of June, 2011,— Amendment of section 245C.

(a) in the proviso, after clause (i), the following clause shall be inserted, namely:—

(ia) in a case where—

(A) the applicant is related to the person referred to in clause (i) who has filed an application (hereafter in this sub-section referred to as "specified person"); and

(B) the proceedings for assessment or re-assessment for any of the assessment years referred to in clause (b) of sub-section (1) of section 153A or clause (b) of sub-section (1) of section 153B in case of the applicant, being a person referred to in section 153A or section 153C, have been initiated,

the additional amount of income-tax payable on the income disclosed in the application exceeds ten lakh rupees,;

(b) after the proviso, the following *Explanation* shall be inserted, namely:—

"*Explanation.*— For the purposes of clause (ia),—

(a) the applicant, in relation to the specified person referred to in clause (ia), means,—

(i) where the specified person is an individual, any relative of the specified person;

(ii) where the specified person is a company, firm, association of persons or Hindu undivided family, any director of the company, partner of the firm, or member of the association or family, or any relative of such director, partner or member;

(iii) any individual who has a substantial interest in the business or profession of the specified person, or any relative of such individual;

(iv) a company, firm, association of persons or Hindu undivided family having a substantial interest in the business or profession of the specified person or any director, partner or member of such company, firm, association or family, or any relative of such director, partner or member;

(v) a company, firm, association of persons or Hindu undivided family of which a director, partner or member, as the case may be, has a substantial interest in the business or profession of the specified person; or any director, partner or member of such company, firm, association or family or any relative of such director, partner or member;

(vi) any person who carries on a business or profession,—

(A) where the specified person being an individual, or any relative of such specified person, has a substantial interest in the business or profession of that person; or

(B) where the specified person being a company, firm, association of persons or Hindu undivided family, or any director of such company, partner of such firm or member of the association or family, or any relative of such director, partner or member, has a substantial interest in the business or profession of that person;

(b) a person shall be deemed to have a substantial interest in a business or profession, if—

(A) in a case where the business or profession is carried on by a company, such person is, at any time during the previous year, the beneficial owner of shares (not being shares entitled to a fixed rate of dividend, whether with or without a right to participate in profits) carrying not less than twenty per cent. of the voting power; and

(B) in any other case, such person is, at any time during the previous year, beneficially entitled to not less than twenty per cent. of the profits of such business or profession.”.

Amendment  
of section  
245D.

29. In section 245D of the Income-tax Act, after sub-section (6A), the following sub-section shall be inserted with effect from the 1st day of June, 2011, namely:—

“(6B) The Settlement Commission may, at any time within a period of six months from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (4):

Provided that an amendment which has the effect of modifying the liability of the applicant shall not be made under this sub-section unless the Settlement Commission has given notice to the applicant and the Commissioner of its intention to do so and has allowed the applicant and the Commissioner an opportunity of being heard.”.

Omission of  
section 282B.

30. Section 282B of the Income-tax Act shall be omitted.

31. After section 284 of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2011, namely:—

Insertion of new section 285.

42 of 1999.

“285. Every person, being a non-resident having a liaison office in India set up in accordance with the guidelines issued by the Reserve Bank of India under the Foreign Exchange Management Act, 1999, shall, in respect of its activities in a financial year, prepare and deliver or cause to be delivered to the Assessing Officer having jurisdiction, within sixty days from the end of such financial year, a statement in such form and containing such particulars as may be prescribed.”.

Submission of statement by a non-resident having liaison office.

32. In section 296 of the Income-tax Act, after the words and figures “of section 10”, the words, brackets, figures and letter “and every notification issued under sub-section (1C) of section 139” shall be inserted with effect from the 1st day of June, 2011.

Amendment of section 296.

33. In the Fourth Schedule to the Income-tax Act, in Part A, in rule 3, in sub-rule (1), in the first proviso, for the figures, letters and words “31st day of December, 2010”, the figures, letters and words “31st day of March, 2012” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of January, 2011.

Amendment of Fourth Schedule.

#### *Wealth-tax*

34. In section 22D of the Wealth-tax Act, 1957, after sub-section (6A), the following sub-section shall be inserted with effect from the 1st day of June, 2011, namely:—

Amendment of section 22D of Act 27 of 1957.

“(6B) The Settlement Commission may, at any time within a period of six months from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (4):

Provided that an amendment which has the effect of modifying the liability of the applicant shall not be made under this sub-section unless the Settlement Commission has given notice to the applicant and the Commissioner of its intention to do so and has allowed the applicant and the Commissioner an opportunity of being heard.”.

### CHAPTER IV

#### INDIRECT TAXES

##### *Customs*

52 of 1962.

35. In section 2 of the Customs Act, 1962 (hereinafter referred to as the Customs Act), for clause (2), the following clause shall be substituted, namely:—

Amendment of section 2.

“(2) “assessment” includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil;”.

36. In section 3 of the Customs Act, in clause (e), the words “or Deputy Commissioner of Customs” shall be omitted.

Amendment of section 3.

37. For section 17 of the Customs Act, the following section shall be substituted, namely:—

Substitution of new section for section 17.

“17.(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

Assessment of duty.

(2) The proper officer may verify the self-assessment of such goods and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.

(3) For verification of self-assessment under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any contract, broker's note, insurance policy, catalogue or other document, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained, and to furnish

any information required for such ascertainment which is in his power to produce or furnish, and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

(5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter regarding valuation of goods, classification, exemption or concessions of duty availed consequent to any notification issued therefor under this Act and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.

(6) Where re-assessment has not been done or a speaking order has not been passed on re-assessment, the proper officer may audit the assessment of duty of the imported goods or export goods at his office or at the premises of the importer or exporter, as may be expedient, in such manner as may be prescribed.

*Explanation.*— For the removal of doubts, it is hereby declared that in cases where an importer has entered any imported goods under section 46 or an exporter has entered any export goods under section 50 before the date on which the Finance Bill, 2011 receives the assent of the President, such imported goods or export goods shall continue to be governed by the provisions of section 17 as it stood immediately before the date on which such assent is received.”.

Amendment  
of section 18

38. In section 18 of the Customs Act,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) Notwithstanding anything contained in this Act but without prejudice to the provisions of section 46,—

(a) where the importer or exporter is unable to make self-assessment under sub-section (1) of section 17 and makes a request in writing to the proper officer for assessment; or

(b) where the proper officer deems it necessary to subject any imported goods or export goods to any chemical or other test; or

(c) where the importer or exporter has produced all the necessary documents and furnished full information but the proper officer deems it necessary to make further enquiry; or

(d) where necessary documents have not been produced or information has not been furnished and the proper officer deems it necessary to make further enquiry,

the proper officer may direct that the duty leviable on such goods be assessed provisionally if the importer or the exporter, as the case may be, furnishes such security as the proper officer deems fit for the payment of the deficiency, if any, between the duty as may be finally assessed and the duty provisionally assessed.”;

(b) in sub-section (2), in the opening portion, for the words “in accordance with the provisions of this Act”, the words “by the proper officer” shall be substituted.

Amendment  
of section 19.

39. In section 19 of the Customs Act, in the proviso, in clause (b), after the words “proper officer”, the words “or the evidence is available” shall be inserted.

40. In section 27 of the Customs Act, for sub-section (1), the following sub-sections shall be substituted, namely:—

Amendment  
of section 27.

‘(1) Any person claiming refund of any duty or interest,—

(a) paid by him; or

(b) borne by him,

may make an application in such form and manner as may be prescribed for such refund to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, before the expiry of one year, from the date of payment of such duty or interest:

Provided that where an application for refund has been made before the date on which the Finance Bill, 2011 receives the assent of the President, such application shall be deemed to have been made under sub-section (1), as it stood before the date on which the Finance Bill, 2011 receives the assent of the President and the same shall be dealt with in accordance with the provisions of sub-section (2):

Provided further that the limitation of one year shall not apply where any duty or interest has been paid under protest.

*Explanation.*— For the purposes of this sub-section, “the date of payment of duty or interest” in relation to a person, other than the importer, shall be construed as “the date of purchase of goods” by such person.

(1A) The application under sub-section (1) shall be accompanied by such documentary or other evidence (including the documents referred to in section 28C) as the applicant may furnish to establish that the amount of duty or interest, in relation to which such refund is claimed was collected from, or paid by, him and the incidence of such duty or interest, has not been passed on by him to any other person.

(1B) Save as otherwise provided in this section, the period of limitation of one year shall be computed in the following manner, namely:—

(a) in the case of goods which are exempt from payment of duty by a special order issued under sub-section (2) of section 25, the limitation of one year shall be computed from the date of issue of such order;

(b) where the duty becomes refundable as a consequence of any judgment, decree, order or direction of the appellate authority, Appellate Tribunal or any court, the limitation of one year shall be computed from the date of such judgment, decree, order or direction;

(c) where any duty is paid provisionally under section 18, the limitation of one year shall be computed from the date of adjustment of duty after the final assessment thereof.’.

41. For section 28 of the Customs Act, the following section shall be substituted, namely:—

Substitution of  
new section  
for section 28.

‘28. (1) Where any duty has not been levied or has been short-levied or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reason other than the reasons of collusion or any wilful mis-statement or suppression of facts,—

Recovery of  
duties not  
levied or  
short-levied or  
erroneously  
refunded.

(a) the proper officer shall, within one year from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied or which has been short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice;

(b) the person chargeable with the duty or interest, may pay before service of notice under clause (a) on the basis of,—

(i) his own ascertainment of such duty; or

(ii) the duty ascertained by the proper officer,

the amount of duty along with the interest payable thereon under section 28AA or the amount of interest which has not been so paid or part-paid.

(2) The person who has paid the duty along with interest or amount of interest under clause (b) of sub-section (1) shall inform the proper officer of such payment in writing, who, on receipt of such information shall not serve any notice under clause (a) of that sub-section in respect of the duty or interest so paid or any penalty leviable under the provisions of this Act or the rules made thereunder in respect of such duty or interest.

(3) Where the proper officer is of the opinion that the amount paid under clause (b) of sub-section (1) falls short of the amount actually payable, then, he shall proceed to issue the notice as provided for in clause (a) of that sub-section in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of one year shall be computed from the date of receipt of information under sub-section (2).

(4) Where any duty has not been levied or has been short-levied or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,—

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

(5) Where any duty has not been levied or has been short-levied or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub-section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA and the penalty equal to twenty-five per cent. of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.

(6) Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid duty with interest and penalty under sub-section (5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion—

(i) that the duty with interest and penalty has been paid in full, then, the proceedings in respect of such person or other persons to whom the notice is served under sub-section (1) or sub-section (4), shall, without prejudice to the provisions of sections 135, 135A and 140 be deemed to be conclusive as to the matters stated therein; or

(ii) that the duty with interest and penalty that has been paid falls short of the amount actually payable, then the proper officer shall proceed to issue the notice as provided for in clause (a) of sub-section (1) in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of one year shall be computed from the date of receipt of information under sub-section (5).

(7) In computing the period of one year referred to in clause (a) of sub-section (1) or five years referred to in sub-section (4), the period during which there was any stay by an order of a court or tribunal in respect of payment of such duty or interest shall be excluded.

(8) The proper officer shall, after allowing the concerned person an opportunity of being heard and after considering the representation, if any, made by such person, determine the amount of duty or interest due from such person not being in excess of the amount specified in the notice.

(9) The proper officer shall determine the amount of duty or interest under sub-section (8),—

(a) within six months from the date of notice in respect of cases falling under clause (a) of sub-section (1);

(b) within one year from the date of notice in respect of cases falling under sub-section (4).

(10) Where an order determining the duty is passed by the proper officer under this section, the person liable to pay the said duty shall pay the amount so determined along with the interest due on such amount whether or not the amount of interest is specified separately.

*Explanation.*— For the purposes of this section, “relevant date” means,—

(a) in a case where duty is not levied, or interest is not charged, the date on which the proper officer makes an order for the clearance of goods;

(b) in a case where duty is provisionally assessed under section 18, the date of adjustment of duty after the final assessment thereof;

(c) in a case where duty or interest has been erroneously refunded, the date of refund;

(d) in any other case, the date of payment of duty or interest.’

42. For sections 28AA and 28AB of the Customs Act, the following section shall be substituted, namely:—

“28AA. (1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

Substitution of new section for sections 28AA and 28AB.

Interest on delayed payment of duty.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,—

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.”.

Amendment  
of section 46.

**43.** In section 46 of the Customs Act,—

(a) in sub-section (1),—

(i) after the words “by presenting”, the word “electronically” shall be inserted;

(ii) for the words “Provided that”, the following shall be substituted, namely:—

“Provided that the Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically, allow an entry to be presented in any other manner:

Provided further that”;

(b) in sub-section (4), the words “at the foot thereof” shall be omitted.

Amendment  
of section 50.

**44.** In section 50 of the Customs Act,—

(a) in sub-section (1),—

(i) after the words “thereof by presenting”, the word “electronically” shall be inserted;

(ii) the following proviso shall be inserted, namely:—

“Provided that the Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically, allow an entry to be presented in any other manner.”;

(b) in sub-section (2), the words “at the foot thereof” shall be omitted.

Amendment  
of section 75.

**45.** In section 75 of the Customs Act, in sub-section (1), in the second proviso, after the words “such drawback shall”, the words “, except under such circumstances or such conditions as the Central Government may, by rules, specify,” shall be inserted.

Amendment  
of section  
110A.

**46.** In section 110A of the Customs Act, for the words “adjudicating officer” and “Commissioner of Customs”, the words “adjudicating authority” shall be substituted.

Amendment  
of section  
124.

**47.** In section 124 of the Customs Act, for the words “a Deputy Commissioner of Customs”, the words “an Assistant Commissioner of Customs” shall be substituted.

Insertion of  
new section  
131BA.

**48.** After section 131B of the Customs Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 20th day of October, 2010, namely:—

Appeal not to  
be filed in  
certain cases.

“131BA. (1) The Board may, from time to time, issue orders or instructions or directions fixing such monetary limits, as it may deem fit, for the purposes of regulating the filing of appeal, application, revision or reference by the Commissioner of Customs under the provisions of this Chapter.

(2) Where, in pursuance of the orders or instructions or directions, issued under sub-section (1), the Commissioner of Customs has not filed an appeal, application,



revision or reference against any decision or order passed under the provisions of this Act, it shall not preclude such Commissioner of Customs from filing any appeal, application, revision or reference in any other case involving the same or similar issues or questions of law.

(3) Notwithstanding the fact that no appeal, application, revision or reference has been filed by the Commissioner of Customs pursuant to the orders or instructions or directions issued under sub-section (1), no person, being a party in appeal, application, revision or reference shall contend that the Commissioner of Customs has acquiesced in the decision on the disputed issue by not filing appeal, application, revision or reference.

(4) The Appellate Tribunal or court hearing an appeal, application, revision or reference shall have regard to the circumstances under which the appeal, application, revision or reference was not filed by the Commissioner of Customs in pursuance of orders or instructions or directions issued under sub-section (1).

(5) Every order or instruction or direction issued by the Board on or after the 20th day of October, 2010, but before the date on which the Finance Bill, 2011 receives the assent of the President, fixing monetary limits for filing appeal, application, revision or reference shall be deemed to have been issued under sub-section (1), and the provisions of sub-sections (2), (3) and (4) shall apply accordingly.”

49. After section 142 of the Customs Act, the following section shall be inserted, namely:—

Insertion of  
new section  
142A.

“142A. Notwithstanding anything to the contrary contained in any Central Act or State Act, any amount of duty, penalty, interest or any other sum payable by an assessee or any other person under this Act, shall, save as otherwise provided in section 529A of the Companies Act, 1956, the Recovery of Debts Due to Banks and the Financial Institutions Act, 1993 and the Securitisation and Reconstruction of Financial Assets and the Enforcement of Security Interest Act, 2002, be the first charge on the property of the assessee or the person, as the case may be.”

Liability under  
Act to be first  
charge.

1 of 1956.  
51 of 1993  
54 of 2002.

50. In section 150 of the Customs Act, in sub-section (2), the following proviso shall be inserted, namely:—

Amendment  
of section  
150.

“Provided that where it is not possible to pay the balance of sale proceeds, if any, to the owner of the goods within a period of six months from the date of sale of such goods or such further period as the Commissioner of Customs may allow, such balance of sale proceeds shall be paid to the Central Government.”

51. In section 151A of the Customs Act, after the words “levy of duty thereon”, the words “or for the implementation of any other provisions of this Act or of any other law for the time being in force, in so far as they relate to any prohibition, restriction or procedure for import or export of goods” shall be inserted.

Amendment  
of section  
151A.

52. In section 157 of the Customs Act, in sub-section (2), after clause (c), the following clause shall be inserted, namely:—

Amendment  
of section  
157.

“(d) the manner of conducting audit of the assessment of duty of the imported or export goods at the office of the proper officer or the premises of the importer or exporter, as the case may be.”

53. (1) The notifications of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 605(E), dated the 10th September, 2004, G.S.R.282(E), dated the 9th May, 2005, G.S.R.528(E), dated the 1st September, 2006, G.S.R.529(E), dated the 1st September, 2006, G.S.R.349(E), dated the 9th May, 2008 and G.S.R.878(E), dated the 24th December, 2008 issued under sub-section (1) of section 25 of the Customs Act shall stand amended and shall be deemed to have been amended in the manner specified against

Amendment  
of notifica-  
tions issued  
under section  
25 of Customs  
Act.

each of them in column (3) of the Second Schedule on and from the corresponding date mentioned in column (4) of that Schedule retrospectively, and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done under the said notifications shall be deemed to be, and to have always been, for all purposes, as validly and effectively taken or done as if the notifications as amended by this sub-section had been in force at all material times.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notifications referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notifications under sub-section (1) of section 25 of the Customs Act, retrospectively, at all material times.

*Explanation.*—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

54. Notwithstanding anything contained in sub-section (1) of section 25 of the Customs Act, the item and its description specified under column (1) in the Third Schedule shall be and shall be deemed to have been exempted as specified in the said column on and from the corresponding date specified in column (2) thereof.

Special provisions exempting duty of customs on certain imports of fresh garlic.

#### *Customs Tariff*

Amendment of section 3.

55. In section 3 of the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), in sub-section (2), in the proviso, in clause (a), for the words and figures “Standards of Weights and Measures Act, 1976”, the words and figures “Legal Metrology Act, 2009” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2011.

51 of 1975.

60 of 1976.

1 of 2010.

Amendment of section 9AA.

56. In section 9AA of the Customs Tariff Act, in sub-section (1), for the portion beginning with the words “Where an importer proves” and ending with the words “entitled to refund of such excess duty”, the following shall be substituted, namely:—

“Where upon determination by an officer authorised in this behalf by the Central Government under clause (ii) of sub-section (2), an importer proves to the satisfaction of the Central Government that he has paid anti-dumping duty imposed under sub-section (1) of section 9A on any article, in excess of the actual margin of dumping in relation to such article, the Central Government shall, as soon as may be, reduce such anti-dumping duty as is in excess of actual margin of dumping so determined, in relation to such article or such importer, and such importer shall be entitled to refund of such excess duty”.

Amendment of First Schedule and Second Schedule.

57. In the Customs Tariff Act,—

(a) the First Schedule shall,—

(i) be amended in the manner specified in the Fourth Schedule;

(ii) also be amended in the manner specified in the Fifth Schedule with effect from the 1st day of January, 2012;

(b) the Second Schedule shall be amended in the manner specified in the Sixth Schedule.

Special provisions to impose final safeguard duty on Caustic Soda Lye during certain period.

58. (1) Notwithstanding anything contained in sub-section (1) of section 8B of Customs Tariff Act, safeguard duty at the rates, on the item specified under column (1) in the Seventh Schedule shall be and shall be deemed to have been imposed for the period specified in column (2) thereof.

(2) Nothing contained in sub-section (1) shall apply to imports of Caustic Soda Lye from countries notified as developing countries under clause (a) of sub-section (6) of section 3B of the said Act, other than the People's Republic of China, Indonesia, Qatar, Saudi Arabia and Thailand.

### *Excise*

1 of 1944.

60 of 1976.

1 of 2010.

**59.** In section 4A of the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act), in sub-section (1), for the words and figures "Standards of Weights and Measures Act, 1976", the words and figures "Legal Metrology Act, 2009" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2011.

Amendment  
of section 4A.

**60.** For section 11A of the Central Excise Act, the following section shall be substituted, namely:—

Substitution of  
new section  
for section  
11A.

'11A. (1) Where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, for any reason, other than the reason of fraud or collusion or any wilful mis-statement or suppression of facts or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty,—

Recovery of  
duties not  
levied or not  
paid or short-  
levied or  
short-paid or  
erroneously  
refunded.

(a) the Central Excise Officer shall, within one year from the relevant date, serve notice on the person chargeable with the duty which has not been so levied or paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice;

(b) the person chargeable with duty may, before service of notice under clause (a), pay on the basis of,—

(i) his own ascertainment of such duty; or

(ii) duty ascertained by the Central Excise Officer,

the amount of duty along with interest payable thereon under section 11AA.

(2) The person who has paid the duty under clause (b) of sub-section (1), shall inform the Central Excise Officer of such payment in writing, who, on receipt of such information, shall not serve any notice under clause (a) of that sub-section in respect of the duty so paid or any penalty leviable under the provisions of this Act or the rules made thereunder.

(3) Where the Central Excise Officer is of the opinion that the amount paid under clause (b) of sub-section (1) falls short of the amount actually payable, then, he shall proceed to issue the notice as provided for in clause (a) of that sub-section in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of one year shall be computed from the date of receipt of information under sub-section (2).

(4) Where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, by the reason of—

(a) fraud; or

(b) collusion; or

(c) any wilful mis-statement; or

(d) suppression of facts; or

(e) contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty,

by any person chargeable with the duty, the Central Excise Officer shall, within five years from the relevant date, serve notice on such person requiring him to show cause why he should not pay the amount specified in the notice along with interest payable thereon under section 11AA and a penalty equivalent to the duty specified in the notice.

(5) Where, during the course of any audit, investigation or verification, it is found that any duty has not been levied or paid or short-levied or short-paid or erroneously refunded for the reason mentioned in clause (a) or clause (b) or clause (c) or clause (d) or clause (e) of sub-section (4) but the details relating to the transactions are available in the specified record, then in such cases, the Central Excise Officer shall within a period of five years from the relevant date, serve a notice on the person chargeable with the duty requiring him to show cause why he should not pay the amount specified in the notice along with interest under section 11AA and penalty equivalent to fifty per cent. of such duty.

(6) Any person chargeable with duty under sub-section (5), may, before service of show cause notice on him, pay the duty in full or in part, as may be accepted by him along with the interest payable thereon under section 11AA and penalty equal to one per cent. of such duty per month to be calculated from the month following the month in which such duty was payable, but not exceeding a maximum of twenty-five per cent. of the duty, and inform the Central Excise Officer of such payment in writing.

(7) The Central Excise Officer, on receipt of information under sub-section (6) shall—

(i) not serve any notice in respect of the amount so paid and all proceedings in respect of the said duty shall be deemed to be concluded where it is found by the Central Excise Officer that the amount of duty, interest and penalty as provided under sub-section (6) has been fully paid;

(ii) proceed for recovery of such amount if found to be short-paid in the manner specified under sub-section (1) and the period of one year shall be computed from the date of receipt of such information.

(8) In computing the period of one year referred to in clause (a) of sub-section (1) or five years referred to in sub-section (4) or sub-section (5), the period during which there was any stay by an order of the court or tribunal in respect of payment of such duty shall be excluded.

(9) Where any appellate authority or tribunal or court concludes that the notice issued under sub-section (4) is not sustainable for the reason that the charges of fraud or collusion or any wilful mis-statement or suppression of facts or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty has not been established against the person to whom the notice was issued, the Central Excise Officer shall determine the duty of excise payable by such person for the period of one year, deeming as if the notice were issued under clause (a) of sub-section (1).

(10) The Central Excise Officer shall, after allowing the concerned person an opportunity of being heard, and after considering the representation, if any, made by such person, determine the amount of duty of excise due from such person not being in excess of the amount specified in the notice.

(11) The Central Excise Officer shall determine the amount of duty of excise under sub-section (10)—

(a) within six months from the date of notice in respect of cases falling under sub-section (1);

(b) within one year from the date of notice in respect of cases falling under sub-section (4) or sub-section (5).

(12) Where the appellate authority modifies the amount of duty of excise determined by the Central Excise Officer under sub-section (10), then the amount of penalties and interest under this section shall stand modified accordingly, taking into account the amount of duty of excise so modified.

(13) Where the amount as modified by the appellate authority is more than the amount determined under sub-section (10) by the Central Excise Officer, the time within which the interest or penalty is payable under this Act shall be counted from the date of the order of the appellate authority in respect of such increased amount.

(14) Where an order determining the duty of excise is passed by the Central Excise Officer under this section, the person liable to pay the said duty of excise shall pay the amount so determined along with the interest due on such amount whether or not the amount of interest is specified separately.

*Explanation.*— For the purposes of this section and section 11AC,—

(a) “refund” includes rebate of duty of excise on excisable goods exported out of India or on excisable materials used in the manufacture of goods which are exported out of India;

(b) “relevant date” means,—

(i) in the case of excisable goods on which duty of excise has not been levied or paid or has been short-levied or short-paid, and no periodical return as required by the provisions of this Act has been filed, the last date on which such return is required to be filed under this Act and the rules made thereunder;

(ii) in the case of excisable goods on which duty of excise has not been levied or paid or has been short-levied or short-paid and the return has been filed on due date, the date on which such return has been filed;

(iii) in any other case, the date on which duty of excise is required to be paid under this Act or the rules made thereunder;

(iv) in a case where duty of excise is provisionally assessed under this Act or the rules made thereunder, the date of adjustment of duty after the final assessment thereof;

(v) in the case of excisable goods on which duty of excise has been erroneously refunded, the date of such refund;

(c) “specified records” means records including computerised records maintained by the person chargeable with the duty in accordance with any law for the time being in force.’

61. For sections 11AA and 11AB of the Central Excise Act, the following section shall be substituted, namely:—

“11AA. (1) Notwithstanding anything contained in any judgment, decree, order or direction of the Appellate Tribunal or any court or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty, shall, in addition to the duty, be liable to pay interest at the rate specified in sub-section (2), whether such payment is made voluntarily or after determination of the amount of duty under section 11A.

(2) Interest, at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid in terms of section 11A after the due date by the person liable to pay duty and such interest shall be calculated from the date on which such duty becomes due up to the date of actual payment of the amount due.

Substitution of new section for sections 11AA and 11AB.

Interest on delayed payment of duty.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,—

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 37B; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.”.

Substitution of new section for section 11AC.

Penalty for short-levy or non-levy of duty in certain cases.

62. For section 11AC of the Central Excise Act, the following section shall be substituted, namely:—

“11AC. (1) The amount of penalty for non-levy or short-levy or non-payment or short payment or erroneous refund shall be as follows:—

(a) where any duty of excise has not been levied or paid or short-levied or short-paid or erroneously refunded, by reason of fraud or collusion or any wilful mis-statement or suppression of facts, or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty, the person who is liable to pay duty as determined under sub-section (10) of section 11A shall also be liable to pay a penalty equal to the duty so determined;

(b) where details of any transaction available in the specified records, reveal that any duty of excise has not been levied or paid or short-levied or short-paid or erroneously refunded, as referred to in sub-section (5) of section 11A, the person who is liable to pay duty as determined under sub-section (10) of section 11A shall also be liable to pay a penalty equal to fifty per cent. of the duty so determined;

(c) where any duty as determined under sub-section (10) of section 11A and the interest payable thereon under section 11AA in respect of transactions referred to in clause (b) is paid within thirty days of the date of communication of order of the Central Excise Officer who has determined such duty, the amount of penalty liable to be paid by such person shall be twenty-five per cent. of the duty so determined;

(d) where the appellate authority modifies the amount of duty of excise determined by the Central Excise Officer under sub-section (10) of section 11A, then, the amount of penalties and interest payable shall stand modified accordingly and after taking into account the amount of duty of excise so modified, the person who is liable to pay duty as determined under sub-section (10) of section 11A shall also be liable to pay such amount of penalty or interest so modified.

*Explanation.*—For the removal of doubts, it is hereby declared that in a case where a notice has been served under sub-section (4) of section 11A and subsequent to issue of such notice, the Central Excise Officer is of the opinion that the transactions in respect of which notice was issued have been recorded in specified records and the case falls under sub-section (5), penalty equal to fifty per cent. of the duty shall be leviable.

(2) Where the amount as modified by the appellate authority is more than the amount determined under sub-section (10) of section 11A by the Central Excise Officer, the time within which the interest or penalty is payable under this Act shall be counted from the date of the order of the appellate authority in respect of such increased amount.”.

63. After section 11DDA of the Central Excise Act, the following section shall be inserted, namely:—

Insertion of  
new section  
11E.

Liability under  
Act to be first  
charge.

1 of 1956.  
51 of 1993.  
54 of 2002.

“11E. Notwithstanding anything to the contrary contained in any Central Act or State Act, any amount of duty, penalty, interest, or any other sum payable by an assessee or any other person under this Act or the rules made thereunder shall, save as otherwise provided in section 529A of the Companies Act, 1956, the Recovery of Debts Due to Banks and the Financial Institutions Act, 1993 and the Securitisation and Reconstruction of Financial Assets and the Enforcement of Security Interest Act, 2002, be the first charge on the property of the assessee or the person, as the case may be.”

64. In section 12 of the Central Excise Act, after the word and figure “section 3”, the words, figure and letter “and section 3A” shall be inserted and shall be deemed to have been inserted with effect from the 10th day of May, 2008:

Amendment  
of section 12.

52 of 1962.

Provided that the provisions of the Customs Act, 1962 relating to offences and penalties shall not apply for the matters covered by section 3A for the period beginning on the 10th day of May, 2008 and ending immediately before the day on which the Finance Bill, 2011 receives the assent of the President.

65. After section 12E of the Central Excise Act, the following section shall be inserted, namely:—

Insertion of  
new section  
12F.

Power of  
search and  
seizure.

“12F. (1) Where the Joint Commissioner of Central Excise or Additional Commissioner of Central Excise has reasons to believe that any documents or books or things, which in his opinion shall be useful for or relevant to any proceedings under this Act, are secreted in any place, he may authorise in writing any Central Excise Officer to search and seize or may himself search and seize such documents or books or things.

2 of 1974.

(2) The provisions of the Code of Criminal Procedure, 1973 relating to search and seizure, shall, so far as may be, apply to search and seizure under this section as they apply to search and seizure under that Code.”

66. After section 35Q of the Central Excise Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 20th day of October, 2010, namely:—

Insertion of  
new section  
35R.

“35R. (1) The Central Board of Excise and Customs may, from time to time, issue orders or instructions or directions fixing such monetary limits, as it may deem fit, for the purposes of regulating the filing of appeal, application, revision or reference by the Central Excise Officer under the provisions of this Chapter.

Appeal not to  
be filed in  
certain cases.

(2) Where, in pursuance of the orders or instructions or directions, issued under sub-section (1), the Central Excise Officer has not filed an appeal, application, revision or reference against any decision or order passed under the provisions of this Act, it shall not preclude such Central Excise Officer from filing appeal, application, revision or reference in any other case involving the same or similar issues or questions of law.

(3) Notwithstanding the fact that no appeal, application, revision or reference has been filed by the Central Excise Officer pursuant to the orders or instructions or directions issued under sub-section (1), no person, being a party in appeal, application, revision or reference shall contend that the Central Excise Officer has acquiesced in the decision on the disputed issue by not filing appeal, application, revision or reference.

(4) The Appellate Tribunal or court hearing such appeal, application, revision or reference shall have regard to the circumstances under which appeal, application, revision or reference was not filed by the Central Excise Officer in pursuance of the orders or instructions or directions issued under sub-section (1).

(5) Every order or instruction or direction issued by the Central Board of Excise and Customs on or after the 20th day of October, 2010, but before the date on which the Finance Bill, 2011 receives the assent of the President, fixing monetary limits for filing of appeal, application, revision or reference shall be deemed to have been issued under sub-section (1) and the provisions of sub-sections (2), (3) and (4) shall apply accordingly.”.

Amendment  
of section 38.

67. In section 38 of the Central Excise Act, in sub-section (2), after the words, brackets, figures and letter “sub-section (1) of section 5A”, the word, figure and letter “, section 5B” shall be inserted.

Amendment  
of rule of  
CENVAT  
Credit Rules,  
2004.

68. (1) In the CENVAT Credit Rules, 2004, made by the Central Government in exercise of the powers conferred by section 37 of the Central Excise Act, 1944, as published in the Official Gazette *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 600(E), dated the 10th September, 2004, rule 3 shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (2) of the Eighth Schedule, on and from the date specified in column (3) of that Schedule, against the rule specified in column (1) of that Schedule. 1 of 1944.

(2) Notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done, on and from the 18th day of April, 2006, relating to the provisions as amended by sub-section (1), shall be deemed to be and deemed always to have been, for all purposes, as validly and effectively taken or done as if the amendments made by sub-section (1) had been in force at all material times.

(3) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to make rules with retrospective effect as if the Central Government had the power to make rules under section 37 of the Central Excise Act, 1944, retrospectively, at all material times. 1 of 1944.

Amendment  
of notifica-  
tions issued  
under section  
5A of Central  
Excise Act.

69. (1) The notifications of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 679(E), dated the 25th August, 2003, number G.S.R. 60(E), dated the 21st January, 2004 and number G.S.R. 419(E), dated the 9th July, 2004 (hereinafter referred to as the said notifications), issued under sub-section (1) of section 5A of the Central Excise Act, 1944, shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (3) of the Ninth Schedule, on and from the corresponding date specified in column (4) of that Schedule, against each of the notifications specified in column (2) of that Schedule. 1 of 1944.

(2) Where a manufacturer avails the benefit of exemption provided under the said notifications as amended by sub-section (1), he shall, within a period of six months from the date on which the Finance Bill, 2011 receives the assent of the President, provide details relating to the investments made in terms of condition (B) specified in notifications number G.S.R. 679(E), dated the 25th August, 2003 and number G.S.R. 60(E), dated the 21st January, 2004, as subsequently amended by number G.S.R. 419(E), dated the 9th July, 2004, to the Investment Appraisal Committee.

(3) The Investment Appraisal Committee shall, on receipt of details under sub-section (2) and on being satisfied that the investment, as specified in condition (B) referred to in sub-section (2), has been made, issue the certificate in accordance with condition (E) specified in the said notifications as soon as possible but not later than the 31st day of December, 2012.

(4) Any amount lying or remaining unutilised in the escrow account [referred to in notification number G.S.R. 419(E), dated the 9th July, 2004] on or after the 31st day of December, 2012 shall stand forfeited and be appropriated to the account of the Central Government.

(5) Recovery of any duty along with applicable interest which has not been paid but was liable to be paid as if the benefits under the said notifications had not been made



available on account of non-issue of certificate by the Investment Appraisal Committee or on any other account, shall be made within a period of one year from the 31st day of December, 2012 and the provisions of the Central Excise Act, 1944 shall apply for such recovery.

1 of 1944.

(6) No suit or other proceedings shall be instituted, maintained or continued in any court, tribunal or any other authority for any action taken or anything done or omitted to be done, in respect of the said notifications and no enforcement shall be made by any court of any decree or order relating to such action taken or anything done or omitted to be done as if the amendments made in the said notifications had been in force at all material times.

1 of 1944.

(7) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the said notifications with retrospective effect as if the Central Government had the power to amend the said notifications under sub-section (1) of section 5A of the Central Excise Act, 1944, retrospectively, at all material times.

*Explanation.*—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if the said notifications had not been amended retrospectively.

#### *Central Excise Tariff*

5 of 1986.

70. In the Central Excise Tariff Act, 1985 (hereinafter referred to as the Central Excise Tariff Act),—

Amendment  
of First  
Schedule and  
Third  
Schedule.

(a) the First Schedule shall,—

(i) be amended in the manner specified in the Tenth Schedule;

(ii) also be amended in the manner specified in the Eleventh Schedule with effect from the 1st day of January, 2012;

(b) the Third Schedule shall be amended in the manner specified in the Twelfth Schedule.

#### CHAPTER V

##### SERVICE TAX

71. In the Finance Act, 1994,—

Amendment  
of Act 32 of  
1994.

(A) in section 65, save as otherwise provided, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint,—

(1) clause (9) shall be omitted;

(2) for clause (25a), the following clauses shall be substituted, namely:—

‘(25a) “clinical establishment” means—

(i) a hospital, maternity home, nursing home, dispensary, clinic, sanatorium or an institution, by whatever name called, owned, established, administered or managed by any person or body of persons, whether incorporated or not, having in its establishment the facility of central air-conditioning either in whole or in part of its premises and having more than twenty-five beds for in-patient treatment at any time during the financial year, offering services for diagnosis, treatment or care for illness, disease, injury, deformity, abnormality or pregnancy in any system of medicine; or

(ii) an entity owned, established, administered or managed by any person or body of persons, whether incorporated or not, either as an independent entity or as a part of any clinical establishment referred to in sub-clause (i), which carries out diagnosis of diseases through pathological, bacteriological, genetic, radiological, chemical, biological investigations or other diagnostic or investigative services with the aid of laboratory or other medical equipment,

but does not include an establishment, owned or controlled by—

(a) the Government; or

(b) a local authority;

(25aa) “club or association” means any person or body of persons providing services, facilities or advantages, primarily to its members, for a subscription or any other amount, but does not include—

(i) any body established or constituted by or under any law for the time being in force; or

(ii) any person or body of persons engaged in the activities of trade unions, promotion of agriculture, horticulture or animal husbandry; or

(iii) any person or body of persons engaged in any activity having objectives which are in the nature of public service and are of a charitable, religious or political nature; or

(iv) any person or body of persons associated with press or media;”;

(3) in clause (27), the portion beginning with the words “but does not include” and ending with the words “time being in force” shall be omitted;

(4) in clause (104c), for the words “operational assistance for marketing”, the words “operational or administrative assistance in any manner” shall be substituted;

(5) in clause (105),—

(a) for sub-clause (zo), the following sub-clause shall be substituted, namely:—

“(zo) to any person, by any other person, in relation to any service for repair, reconditioning, restoration or decoration or any other similar services, of any motor vehicle other than three wheeler scooter auto-rickshaw and motor vehicle meant for goods carriage;”;

(b) for sub-clause (zx), the following sub-clause shall be substituted, namely:—

“(zx) to a policy holder or any person, by an insurer, including re-insurer carrying on life insurance business;”;

(c) in sub-clause (zzze), after the words “to its members,” the words “or any other person” shall be inserted;

(d) for sub-clause (zzzzm), the following sub-clause shall be substituted, namely:—

“(zzzzm) (i) to any person, by a business entity, in relation to advice, consultancy or assistance in any branch of law, in any manner;

(ii) to any business entity, by any person, in relation to representational services before any court, tribunal or authority;

(iii) to any business entity, by an arbitral tribunal, in respect of arbitration.

*Explanation.*—For the purposes of this item, the expressions “arbitration” and “arbitral tribunal” shall have the meanings respectively assigned to them in the Arbitration and Conciliation Act, 1996;”;

(e) for sub-clause (zzzzo), the following sub-clause shall be substituted, namely:—

“(zzzzo) to any person,—

(i) by a clinical establishment; or

(ii) by a doctor, not being an employee of a clinical establishment, who provides services from such premises for diagnosis, treatment or care for illness, disease, injury, deformity, abnormality or pregnancy in any system of medicine;”;

(f) after sub-clause (zzzzu), the following sub-clauses shall be inserted, namely:—

“(zzzzv) to any person, by a restaurant, by whatever name called, having the facility of air-conditioning in any part of the establishment, at any time during the financial year, which has licence to serve alcoholic beverages, in relation to serving of food or beverage, including alcoholic beverages or both, in its premises;

(zzzzw) to any person by a hotel, inn, guest house, club or campsite, by whatever name called, for providing of accommodation for a continuous period of less than three months;”;

(B) in section 66, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, for the word, brackets and letters “and (zzzzu)”, the brackets, letters and word “, (zzzzu), (zzzzv) and (zzzzw)” shall be substituted;

(C) in section 70, in sub-section (1), for the words “two thousand rupees”, the words “twenty thousand rupees” shall be substituted;

(D) in section 73,—

(i) sub-section (1A) shall be omitted;

(ii) the provisos to sub-section (2) shall be omitted;

(iii) after sub-section (4), the following sub-section shall be inserted, namely:—

“(4A) Notwithstanding anything contained in sub-sections (3) and (4), where during the course of any audit, investigation or verification, it is found that any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded, but the true and complete details of transactions are available in the specified records, the person chargeable to service tax or to whom erroneous refund has been made, may pay the service tax in full or in part, as he may accept to be the amount of tax chargeable or erroneously refunded along with interest payable thereon under section 75 and penalty equal to one per cent. of such tax, for each month, for the period during which the default continues, up to a maximum of twenty-five per cent. of the tax amount, before service of notice on him and inform the Central Excise Officer of such payment in writing, who, on receipt of such information, shall not serve any notice under sub-section (1) in respect of the amount so paid and proceedings in respect of the said amount of service tax shall be deemed to have been concluded:

Provided that the Central Excise Officer may determine the amount of service tax, if any, due from such person, which in his opinion remains to be paid by such person and shall proceed to recover such amount in the manner specified in sub-section (1).

*Explanation.*—For the purposes of this sub-section and section 78, “specified records” means records including computerised data as are required to be maintained by an assessee in accordance with any law for the time being in force or where there is no such requirement, the invoices recorded by the assessee in the books of account shall be considered as the specified records.’;

(E) in section 73B, after the first proviso, the following proviso shall be inserted, namely:—

“Provided further that in the case of a service provider, whose value of taxable services provided in a financial year does not exceed sixty lakh rupees during any of the financial years covered by the notice issued under sub-section (3) of section 73A or during the last preceding financial year, as the case may be, such rate of interest shall be reduced by three per cent. per annum.”;

(F) in section 75, the following proviso shall be inserted, namely:—

“Provided that in the case of a service provider, whose value of taxable services provided in a financial year does not exceed sixty lakh rupees during any of the financial years covered by the notice or during the last preceding financial year, as the case may be, such rate of interest, shall be reduced by three per cent. per annum.”;

(G) in section 76,—

(i) for the words “two hundred rupees”, the words “one hundred rupees” shall be substituted;

(ii) for the words “two per cent.”, the words “one per cent.” shall be substituted;

(iii) in the proviso, after the words “shall not exceed”, the words “fifty per cent. of” shall be inserted;

(iv) for the Illustration, the following Illustration shall be substituted, namely:—

*“Illustration*

X, an assessee, fails to pay service tax of ten lakh rupees payable by the 5th March. X pays the amount on the 15th March. The default has continued for ten days. The penalty payable by X is computed as follows:—

1% of the amount of default for 10 days

$$\frac{1 \times 10,00,000 \times 10}{100 \times 31} = \text{Rs. } 3,225.80$$

Penalty calculated @ Rs.100 per day for 10 days = Rs.1,000

Penalty liable to be paid is Rs. 3226.00.”;

(H) in section 77, for the words “five thousand rupees” wherever they occur, the words “ten thousand rupees” shall be substituted;

(I) for section 78, the following section shall be substituted, namely:—

“78.(1) Where any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded, by reason of—

(a) fraud; or

(b) collusion; or

(c) wilful mis-statement; or

(d) suppression of facts; or

(e) contravention of any of the provisions of this Chapter or of the rules made thereunder with the intent to evade payment of service tax,

the person, liable to pay such service tax or erroneous refund, as determined under sub-section (2) of section 73, shall also be liable to pay a penalty, in addition to such service tax and interest thereon, if any, payable by him, which shall be equal to the amount of service tax so not levied or paid or short-levied or short-paid or erroneously refunded:

Provided that where true and complete details of the transactions are available in the specified records, penalty shall be reduced to fifty per cent. of the service tax so not levied or paid or short-levied or short-paid or erroneously refunded:

Provided further that where such service tax and the interest payable thereon is paid within thirty days from the date of communication of order of the Central Excise Officer determining such service tax, the amount of penalty liable to be paid by such person under the first proviso shall be twenty-five per cent. of such service tax:

Provided also that the benefit of reduced penalty under the second proviso shall be available only if the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso:

Provided also that in case of a service provider whose value of taxable services does not exceed sixty lakh rupees during any of the years covered by the notice or during the last preceding financial year, the period of thirty days shall be extended to ninety days.

(2) Where the service tax determined to be payable is reduced or increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, for the purposes of this section, the service tax as reduced or increased, as the case may be, shall be taken into account:

Provided that in case where the service tax to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, the benefit of reduced penalty under the second proviso to sub-section (1), shall be available, if the amount of service tax so increased, the interest payable thereon and twenty-five per cent. of the consequential increase of penalty have also been paid within thirty days or ninety days, as the case may be, of communication of the order by which such increase in service tax takes effect:

Provided further that if the penalty is payable under this section, the provisions of section 76 shall not apply.

*Explanation.*—For the removal of doubts, it is hereby declared that any amount paid to the credit of the Central Government prior to the date of communication of the order referred to in the second proviso to sub-section (1) or the first proviso to sub-section (2) shall be adjusted against the total amount due from such person.”;

(J) in section 80, for the word and figures “section 78”, the words and figures “first proviso to sub-section (1) of section 78” shall be substituted;

(K) in section 82, in sub-section (1),—

(i) for the words “Commissioner of Central Excise”, the words “Joint Commissioner of Central Excise” shall be substituted;

(ii) for the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise", the words "Superintendent of Central Excise" shall be substituted;

(L) in section 83,—

(i) for the figures and letters "9C, 9D, 11B, 11BB, 11C, 12, 12A, 12B, 12C, 12D, 12E, 14, 14AA, 15, 33A, 35F", the figures and letters "9A, 9AA, 9B, 9C, 9D, 9E, 11B, 11BB, 11C, 12, 12A, 12B, 12C, 12D, 12E, 14, 14AA, 15, 33A, 34A, 35F" shall be substituted;

(ii) after the figures and letter "35Q", the figures and letter "35R" shall be inserted and shall be deemed to have been inserted with effect from the 20th day of October, 2010;

(M) after section 87, the following sections shall be inserted, namely:—

"88. Notwithstanding anything to the contrary contained in any Central Act or State Act, any amount of duty, penalty, interest, or any other sum payable by an assessee or any other person under this Chapter, shall, save as otherwise provided in section 529A of the Companies Act, 1956 and the Recovery of Debts Due to Banks and the Financial Institutions Act, 1993 and the Securitisation and Reconstruction of Financial Assets and the Enforcement of Security Interest Act, 2002, be the first charge on the property of the assessee or the person as the case may be.

1 of 1956.

51 of 1993

54 of 2002.

Liability under Act to be first charge.

Offences and penalties.

89.(1) Whoever commits any of the following offences, namely,—

(a) provides any taxable service chargeable to service tax under sub-section (1) of section 68 or receives any taxable service chargeable to tax under sub-section (2) of said section, without an invoice issued in accordance with the provisions of this Chapter or the rules made thereunder; or

(b) avails and utilises credit of taxes or duty without actual receipt of taxable service or excisable goods either fully or partially in violation of the rules made under the provisions of this Chapter; or

(c) maintains false books of account or fails to supply any information which he is required to supply under this Chapter or the rules made thereunder or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information; or

(d) collects any amount as service tax but fails to pay the amount so collected to the credit of the Central Government beyond a period of six months from the date on which such payment becomes due,

shall be punishable,—

(i) in the case of an offence where the amount exceeds fifty lakh rupees, with imprisonment for a term which may extend to three years:

Provided that in the absence of special and adequate reasons to the contrary to be recorded in the judgment of the court, such imprisonment shall not be for a term of less than six months;

(ii) in any other case, with imprisonment for a term, which may extend to one year.

(2) If any person convicted of an offence under this section is again convicted of an offence under this section, then, he shall be punishable for the second and for every subsequent offence with imprisonment for a term which may extend to three years:

Provided that in the absence of special and adequate reasons to the contrary to be recorded in the judgment of the court, such imprisonment shall not be for a term less than six months.

(3) For the purposes of sub-sections (1) and (2), the following shall not be considered as special and adequate reasons for awarding a sentence of imprisonment for a term of less than six months, namely:—

(i) the fact that the accused has been convicted for the first time for an offence under this Chapter;

(ii) the fact that in any proceeding under this Act, other than prosecution, the accused has been ordered to pay a penalty or any other action has been taken against him for the same act which constitutes the offence;

(iii) the fact that the accused was not the principal offender and was acting merely as a secondary party in the commission of offence;

(iv) the age of the accused.

(4) A person shall not be prosecuted for any offence under this section except with the previous sanction of the Chief Commissioner of Central Excise.”;

(N) in section 93A, in the proviso, after the words “such rebate shall”, the words “, except under such circumstances or such conditions as may be prescribed,” shall be inserted;

(O) in section 95, after sub-section (1G), the following sub-section shall be inserted, namely:—

“(1H) If any difficulty arises in respect of implementing, classifying or assessing the value of any taxable service incorporated in this Chapter by the Finance Act, 2011, the Central Government may, by order published in the Official Gazette, not inconsistent with the provisions of this Chapter, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of one year from the date on which the Finance Bill, 2011 receives the assent of the President.”;

(P) after section 96-I, the following section shall be inserted, namely:—

“96J. (1) Notwithstanding anything contained in section 66, no service tax shall be levied or collected in respect of membership fee collected by a club or association formed for representing industry or commerce, during the period on and from the 16th day of June, 2005 to the 31st day of March, 2008 (both days inclusive).

Special exemption from service tax in certain cases.

(2) Refund shall be made of all such service tax which has been collected but which would not have been so collected if sub-section (1) had been in force at all material times.

(3) Notwithstanding anything contained in this Chapter, an application for the claim of refund of service tax shall be made within six months from the date on which the Finance Bill, 2011 receives the assent of the President.”.

72. (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 492(E), dated the 7th July, 2009, issued in exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994, granting exemption from the whole of service tax leviable under section 66 of that Act to any person by a tour operator having a contract carriage permit for inter-State or intra-State transportation of passengers, excluding tourism, conducted tour, charter or hire service, shall be deemed to have, and deemed always to have, for all purposes, validly come into force on and from the 1st day of April, 2000, at all material times.

Validation of exemption given to a person by tour operator having contract carriage permit for inter-State or intra-State transportation of passengers with retrospective effect.

(2) Refund shall be made of all such service tax which has been collected but which would not have been so collected as if the notification referred to in sub-section (1) had been in force at all material times.

(3) Notwithstanding anything contained in the Finance Act, 1994, an application for the claim of refund of service tax shall be made within six months from the date on which the Finance Bill, 2011 receives the assent of the President. 32 of 1994.

*Explanation.*—For the removal of doubts, it is hereby declared that the provisions of section 11B of the Central Excise Act, 1944, shall be applicable in case of refunds under this section. 1 of 1944.

## CHAPTER VI

### MISCELLANEOUS

Amendment  
of Act 16 of  
1955.

73. In the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955, in *Explanation III*, for the words, figures and brackets “Standards of Weights and Measures Act, 1976 (60 of 1976)”, the words and figures “Legal Metrology Act, 2009” shall be and shall be deemed to have been substituted with effect from the 1st day of March, 2011. 1 of 2010.

Amendment  
of Section 15  
of Act 74 of  
1956.

74. In section 15 of the Central Sales Tax Act, 1956, in clause (a), for the words “four per cent.”, the words “five per cent.” shall be substituted.

Amendment  
of First  
Schedule to  
Act 58 of  
1957.

75. The First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 shall be amended in the manner specified in the Thirteenth Schedule.

Amendment  
of Second  
Schedule to  
Act 28 of  
2005.

76. In the Second Schedule to the Special Economic Zones Act, 2005,—

(a) in paragraph (a), clause (C) shall be omitted with effect from the 1st day of June, 2011;

(b) paragraph (h) shall be omitted with effect from the 1st day of April, 2012;

(c) paragraph (i) shall be omitted with effect from the 1st day of June, 2011.

### Declaration under the Provisional Collection of Taxes Act, 1931

It is hereby declared that it is expedient in the public interest that the provisions of clauses 57(a)(i), 57(b) and 70(a)(i) of this Bill shall have immediate effect under the Provisional Collection of Taxes Act, 1931. 16 of 1931.



## THE FIRST SCHEDULE

(See section 2)

## PART I

## INCOME-TAX

## Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

*Rates of income-tax*

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 1,60,000                          | Nil;   |
| (2) where the total income exceeds Rs. 1,60,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 1,60,000;                 |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 34,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 8,00,000                                  | Rs. 94,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

(II) In the case of every individual, being a woman resident in India, and below the age of sixty-five years at any time during the previous year,—

*Rates of income-tax*

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 1,90,000                          | Nil;   |
| (2) where the total income exceeds Rs. 1,90,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 1,90,000;                 |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 31,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 8,00,000                                  | Rs. 91,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

(III) In the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year,—

*Rates of income-tax*

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 2,40,000                          | Nil;   |
| (2) where the total income exceeds Rs. 2,40,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 2,40,000;                 |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 26,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 8,00,000                                  | Rs. 86,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

## Paragraph B

In the case of every co-operative society,—

*Rates of income-tax*

- |  |   |
|--|---|
| (1) where the total income does not exceed Rs. 10,000                        | 10 per cent. of the total income;   |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000                                | Rs. 3,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000. |

*Paragraph C*

In the case of every firm,—

*Rate of income-tax*

On the whole of the total income 30 per cent.

*Paragraph D*

In the case of every local authority,—

*Rate of income-tax*

On the whole of the total income 30 per cent.

*Paragraph E*

In the case of a company,—

*Rates of income-tax*

I. In the case of a domestic company 30 per cent. of the total income;

II. In the case of a company other than a domestic company—

(i) on so much of the total income as consists of,—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government 50 per cent.;

(ii) on the balance, if any, of the total income 40 per cent.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall, in the case of every company, be increased by a surcharge for purposes of the Union calculated,—

(i) in the case of every domestic company having a total income exceeding one crore rupees, at the rate of seven and one-half per cent. of such income-tax;

(ii) in the case of every company other than a domestic company having a total income exceeding one crore rupees, at the rate of two and one-half per cent.:

Provided that in the case of every company having a total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

## PART II

## RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

*Rate of income-tax*

1. In the case of a person other than a company—

(a) where the person is resident in India—

(i) on income by way of interest other than "Interest on securities" 10 per cent.;

	<i>Rate of income-tax</i>
(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on income by way of insurance commission	10 per cent.;
(v) on income by way of interest payable on—	10 per cent.;
(A) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;	
(B) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder;	
(C) any security of the Central or State Government	
(vi) on any other income	10 per cent.;
(b) where the person is not resident in India—	
(i) in the case of a non-resident Indian—	
(A) on any investment income	20 per cent.;
(B) on income by way of long-term capital gains referred to in section 115E	10 per cent.;
(C) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(D) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10]	20 per cent.;
(E) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB)	20 per cent.;
(F) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India—	
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(G) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(i)(F)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or	

*Rate of income-tax*

the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 20 per cent.;

(II) where the agreement is made on or after the 1st day of June, 2005 10 per cent.;

(H) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 20 per cent.;

(II) where the agreement is made on or after the 1st day of June, 2005 10 per cent.;

(I) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort 30 per cent.;

(J) on income by way of winnings from horse races 30 per cent.;

(K) on the whole of the other income 30 per cent.;

(ii) in the case of any other person—

(A) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB) 20 per cent.;

(B) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India—

(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005 20 per cent.;

(II) where the agreement is made on or after the 1st day of June, 2005 10 per cent.;

(C) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(ii)(B)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

	Rate of income-tax
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(D) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(E) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(F) on income by way of winnings from horse races	30 per cent.;
(G) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(H) on income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10]	20 per cent.;
(I) on the whole of the other income	30 per cent.;
2. In the case of a company,—	
(a) where the company is a domestic company—	
(i) on income by way of interest other than "Interest on securities"	10 per cent.;
(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on any other income	10 per cent.;
(b) where the company is not a domestic company—	
(i) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(ii) on income by way of winnings from horse races	30 per cent.;
(iii) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB)	20 per cent.;
(iv) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso	

	<i>Rate of income-tax</i>
to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India—	
(1) where the agreement is made before the 1st day of June, 1997	30 per cent.;
(B) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(C) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(v) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(iv)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976	50 per cent.;
(B) where the agreement is made after the 31st day of March, 1976 but before the 1st day of June, 1997	30 per cent.;
(C) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(D) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(vi) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976	50 per cent.;
(B) where the agreement is made after the 31st day of March, 1976 but before the 1st day of June, 1997	30 per cent.;
(C) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(D) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(vii) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(viii) on income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10]	20 per cent.;
(ix) on any other income	40 per cent.;

*Explanation.*—For the purpose of item 1(b)(i) of this Part, “investment income” and “non-resident Indian” shall have the meanings respectively assigned to them in Chapter XII-A of the Income-tax Act.

*Surcharge on income-tax*

The amount of income-tax deducted in accordance with the provisions of item 2(b) of this Part, shall be increased by a surcharge, for purposes of the Union, in the case of every company other than a domestic company, calculated at the rate of two per cent. of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees.

## PART III

## RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under sub-section (4) of section 172 of the Income-tax Act or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or deducted from, or paid on, from income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or income chargeable to tax under section 115JB or section 115JC or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BB or section 115BBA or section 115BBC or section 115BBD or section 115E or section 115JB or section 115JC] shall be charged, deducted or computed at the following rate or rates:—

*Paragraph A*

(I) In the case of every individual other than the individual referred to in items (II), (III) and (IV) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

*Rates of income-tax*

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 1,80,000                          | Nil;   |
| (2) where the total income exceeds Rs. 1,80,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 1,80,000;                 |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 32,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 8,00,000                                  | Rs. 92,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

(II) In the case of every individual, being a woman resident in India, and below the age of sixty years at any time during the previous year,—

*Rates of income-tax*

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 1,90,000                          | Nil;   |
| (2) where the total income exceeds Rs. 1,90,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 1,90,000;                 |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 31,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 8,00,000                                  | Rs. 91,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

(III) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, —

*Rates of income-tax*

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 2,50,000                          | Nil;   |
| (2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 2,50,000;                 |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 25,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 8,00,000                                  | Rs. 85,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

(IV) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, —

*Rates of income-tax*

- |  |   |
|--|---|
| (1) where the total income does not exceed Rs. 5,00,000                          | Nil;  |
| (2) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;                        |
| (3) where the total income exceeds Rs. 8,00,000                                  | Rs. 60,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

In the case of every co-operative society, —

*Paragraph B*

*Rates of income-tax*

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 10,000                        | 10 per cent. of the total income;  |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000                                | Rs. 3,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 20,000. |

*Paragraph C*

In the case of every firm, —

*Rate of income-tax*

On the whole of the total income	30 per cent.
----------------------------------	--------------

*Paragraph D*

In the case of every local authority, —

*Rate of income-tax*

On the whole of the total income	30 per cent.
----------------------------------	--------------

*Paragraph E*

In the case of a company, —

*Rates of income-tax*

- |   |                                   |
|---|-----------------------------------|
| I. In the case of a domestic company  | 30 per cent. of the total income; |
| II. In the case of a company other than a domestic company—   |                                   |
| (i) on so much of the total income as consists of,—   |                                   |
| (a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or                             |                                   |
| (b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976. |                                   |
| and where such agreement has, in either case, been approved by the Central Government   | 50 per cent.;                     |
| (ii) on the balance, if any, of the total income  | 40 per cent.                      |



*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall, in the case of every company, be increased by a surcharge for purposes of the Union calculated,—

(i) in the case of every domestic company having a total income exceeding one crore rupees, at the rate of five per cent. of such income-tax;

(ii) in the case of every company other than a domestic company having a total income exceeding one crore rupees, at the rate of two per cent. of such income-tax;

Provided that in the case of every company having a total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

## PART IV

[See section 2(13)(c)]

## RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

*Rule 1.*—Agricultural income of the nature referred to in sub-clause (a) of clause (1A) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A.

*Rule 2.*—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1A) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (3) and (4) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

*Rule 3.*—Agricultural income of the nature referred to in sub-clause (c) of clause (1A) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

*Rule 4.*—Notwithstanding anything contained in any other provisions of these rules, in a case—

(a) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

(b) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed in accordance with rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(c) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the Income-tax Rules, 1962, and sixty per cent. or seventy-five per cent., as the case may be, of such income shall be regarded as the agricultural income of the assessee.

*Rule 5.*—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

*Rule 6.*—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

*Rule 7.*—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

*Rule 8.*—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2011, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2003, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2004, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2005 or the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2005, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2006, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2007, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2008, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2009 or the 1st day of April, 2010,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2009, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2010,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2010, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2011.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2012, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011, is a loss, then, for the purposes of sub-section (1) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2004, to the extent, if any, such loss has not been set off against the agricultural income for the

previous year relevant to the assessment year commencing on the 1st day of April, 2005 or the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2005, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011.

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2006, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2007, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2008, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2009, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2010 or the 1st day of April, 2011,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2010, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2011,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2011,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2012.

(3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 2003 (32 of 2003), or of the First Schedule to the Finance (No. 2) Act, 2004 (23 of 2004) or of the First Schedule to the Finance Act, 2005 (18 of 2005), or of the First Schedule to the Finance Act, 2006 (21 of 2006) or of the First Schedule to the Finance Act, 2007 (22 of 2007) or of the First Schedule to the Finance Act, 2008 (18 of 2008) or of the First Schedule to the Finance (No. 2) Act, 2009 (33 of 2009) or of the First Schedule to the Finance Act, 2010 (14 of 2010) shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

**Rule 9.**—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

**Rule 10.**—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

**Rule 11.**—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

## THE SECOND SCHEDULE

[See section 53(1)]

Sl. No.	Notification number and date	Amendment	Date of effect of amendment
(1)	(2)	(3)	(4)
1.	G.S.R. 605(E), dated the 10th September, 2004 [92/2004-Customs, dated the 10th September, 2004]	In the said notification, condition (v) shall be omitted.	1st April, 2008
2.	G.S.R. 282(E), dated the 9th May, 2005 [41/2005-Customs, dated the 9th May, 2005]	In the said notification, condition (5) shall be omitted.	1st April, 2008
3.	G.S.R. 528(E), dated the 1st September, 2006 [90/2006-Customs, dated the 1st September, 2006]	In the said notification, condition (9) shall be omitted.	1st April, 2008
4.	G.S.R. 529(E), dated the 1st September, 2006 [91/2006-Customs, dated the 1st September, 2006]	In the said notification, condition (9) shall be omitted.	1st April, 2008
5.	G.S.R. 349(E), dated the 9th May, 2008 [64/2008-Customs, dated the 9th May, 2008]	In the said notification, in the <i>Explanation</i> , in clause (2), in sub-clause (i), the fifth proviso shall be omitted.	9th May, 2008
6.	G.S.R. 878(E), dated the 24th December, 2008 [136/2008-Customs, dated the 24th December, 2008]	In the said notification, in the <i>Explanation</i> , in clause (3), in sub-clause (i), the fifth proviso shall be omitted.	24th December, 2008.

## THE THIRD SCHEDULE

(See section 54)

Description of item and its exemption	Date of effect
(1)	(2)
Fresh garlic falling under tariff item 0703 20 00 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) imported by the National Consumer Co-operative Federation and the Madhya Pradesh State Co-operative Marketing Federation under an import licence issued by the Central Government and cleared after the 15th day of January, 2003 from so much of the duty of Customs as is in excess of thirty per cent. <i>ad valorem</i> .	15th January, 2003.

## THE FOURTH SCHEDULE

[See section 57(a)(i)]

In the First Schedule to the Customs Tariff Act, in Chapter 98,—

(a) in heading 9804, in column (2), for the portion beginning with the words “and exempted from” and ending with the words and figures “under heading 9803” shall be omitted;

(b) in tariff items 9804 10 00 and 9804 90 00, for the entries in column (4) occurring against each of them, the entry “35%” shall be substituted.

## THE FIFTH SCHEDULE

[See section 57(a)(ii)]

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

In the First Schedule to the Customs Tariff Act,—

(I) in Chapter 1,—

(i) in the Note, in clause (a), for the figures and word “0301, 0306 or 0307;” the figures and word “0301, 0306, 0307 or 0308;” shall be substituted;

(ii) in heading 0101, for sub-heading 0101 10, tariff items 0101 10 10 to 0101 10 90, sub-heading 0101 90, tariff items 0101 90 10 to 0101 90 90 and the entries relating thereto, the following shall be substituted, namely:—

	“ -	<i>Horses:</i>			
0101 21 00	--	Pure-bred breeding animals	u	30%	-
0101 29	--	<i>Other:</i>			
0101 29 10	---	Horses for polo	u	30%	-
0101 29 90	---	Other	u	30%	-
0101 30	-	<i>Asses:</i>			
0101 30 10	---	Pure-bred breeding animals	u	30%	-
0101 30 20	---	Livestock	u	30%	-
0101 30 90	---	Other	u	30%	-
0101 90	-	<i>Other:</i>			
0101 90 30	---	Mules and hinnies as livestock	u	30%	-
0101 90 90	---	Other	u	30%	- ”;

(iii) in heading 0102, for sub-heading 0102 10, tariff items 0102 10 10 to 0102 10 90, sub-heading 0102 90, tariff items 0102 90 10 to 0102 90 90 and the entries relating thereto, the following shall be substituted, namely:—

	“ -	<i>Cattle:</i>			
0102 21	--	<i>Pure-bred breeding animals:</i>			
0102 21 10	---	Bulls	u	30%	-
0102 21 20	---	Cows	u	30%	-
0102 29	--	<i>Other:</i>			
0102 29 10	---	Bulls	u	30%	-
0102 29 90	---	Other, including calves	u	30%	-
	-	<i>Buffalo:</i>			
0102 31 00	--	Pure-bred breeding animals	u	30%	-
0102 39 00	--	Other	u	30%	-
0102 90	-	<i>Other:</i>			
0102 90 10	---	Pure-bred breeding animals	u	30%	-
0102 90 90	---	Other	u	30%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(iv) in heading 0105, for tariff item 0105 19 00 and the entries relating thereto, the following shall be substituted, namely:—

“0105 13 00	--	Ducks	u	30%	-
0105 14 00	--	Geese	u	30%	-
0105 15 00	--	Guinea fowls	u	30%	- ”;

(v) in heading 0106,—

(a) for tariff item 0106 12 00 and the entries relating thereto, the following shall be substituted, namely:—

“0106 12 00	--	<i>Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the sub-order Pinnipedia)</i>	u	30%	-
0106 13 00	--	Camels and other camelids ( <i>Camelidae</i> )	u	30%	-
0106 14 00	--	Rabbits and hares	u	30%	- ”;

(b) after tariff item 0106 32 00 and the entries relating thereto, the following shall be inserted, namely:—

“0106 33 00	--	Ostriches; emus ( <i>Dromaius novaehollandiae</i> )	u	30%	- ”;
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(c) for sub-heading 0106 90, tariff items 0106 90 10 to 0106 90 90 and the entries relating thereto, the following shall be substituted, namely:—

“- *Insects:*

0106 41	--	<i>Bees</i>			
0106 41 10	---	Pureline stock	u	30%	-
0106 41 90	---	Other	u	30%	-
0106 49	--	<i>Other:</i>			
0106 49 10	---	Pureline stock	u	30%	-
0106 49 90	---	Other	u	30%	-
0106 90 00	-	Other	u	30%	- ”;

(2) in Chapter 2,—

(i) in heading 0207, for tariff items 0207 27 00 to 0207 36 00 and the entries relating thereto, the following shall be substituted, namely:—

“0207 27 00	--	Cuts and offal, frozen	kg.	30%	-
-	-	<i>Of ducks:</i>			
0207 41 00	--	Not cut in pieces, fresh or chilled	kg.	30%	-
0207 42 00	--	Not cut in pieces, frozen	kg.	30%	-
0207 43 00	--	Fatty livers, fresh or chilled	kg.	30%	-
0207 44 00	--	Other, fresh or chilled	kg.	30%	-

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential
(1)		(2)	(3)	(4)	(5)
0207 45 00	--	Other, frozen	kg.	30%	-
	-	<i>Of geese:</i>			
0207 51 00	--	Not cut in pieces, fresh or chilled	kg.	30%	-
0207 52 00	--	Not cut in pieces, frozen	kg.	30%	-
0207 53 00	--	Fatty livers, fresh or chilled	kg.	30%	-
0207 54 00	--	Other, fresh or chilled	kg.	30%	-
0207 55 00	--	Other, frozen	kg.	30%	-
0207 60 00	-	Of guinea fowls	kg.	30%	- ”;
(ii) in heading 0208,—					
(a) for tariff item 0208 40 00 and the entries relating thereto, the following shall be substituted, namely:—					
“0208 40 00	-	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> ); of seals, sea lions and walruses (mammals of the sub-order <i>Pinnipedia</i> )	kg.	30%	- ”;
(b) after tariff item 0208 50 00 and the entries relating thereto, the following shall be inserted, namely:—					
“0208 60 00	-	Of camels and other camelids ( <i>Camelidae</i> )	kg.	30%	- ”;
(iii) for tariff item 0209 00 00 and the entries relating thereto, the following heading, tariff item and entries shall be substituted, namely:—					
“0209		PIGFAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED			
0209 10 00	-	Of pigs	kg.	30%	-
0209 90 00	-	Other	kg.	30%	- ”;
(iv) in heading 0210, for tariff item 0210 92 00 and the entries relating thereto, the following shall be substituted, namely:—					
“0210 92 00	--	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> ); of seals, sea lions and walruses (mammals of the sub-order <i>Pinnipedia</i> )	kg.	30%	- ”;
(3) in Chapter 3,—					
(i) in heading 0301,—					
(a) for tariff item 0301 10 00 and the entries relating thereto, the following shall be substituted, namely:—					
“-		<i>Ornamental fish :</i>			
0301 11 00	--	Freshwater	kg.	30%	-
0301 19 00	--	Other	kg.	30%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
(b) for tariff items 0301 93 00 and 0301 94 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0301 93 00	-- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> )	kg.	30%	-
0301 94 00	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	kg.	30%	- ”;
(ii) in heading 0302,—				
(a) for tariff item 0302 12 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0302 13 00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	kg.	30%	-
0302 14 00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg.	30%	- ”;
(b) after tariff item 0302 23 00 and the entries relating thereto, the following shall be inserted, namely:—				
“0302 24 00	-- Turbots ( <i>Psetta maxima</i> , <i>Scophthalmidae</i> )	kg.	30%	- ”;
(c) for tariff item 0302 35 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0302 35 00	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	kg.	30%	- ”;
(d) for tariff items 0302 40 00 to 0302 68 00, sub-heading 0302 69, tariff items 0302 69 10 to 0302 70 00 and the entries relating thereto, the following shall be substituted, namely:—				
“	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), jack and horse mackerel ( <i>Trachurus</i> spp.), cobia ( <i>Rachycentron canadum</i> ) and swordfish ( <i>Xiphias gladius</i> ), excluding livers and roes :			
0302 41 00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg.	30%	-
0302 42 00	-- Anchovies ( <i>Engraulis</i> spp.)	kg.	30%	-
0302 43 00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	kg.	30%	-
0302 44 00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	kg.	30%	-
0302 45 00	-- Jack and horse mackerel ( <i>Trachurus</i> spp.)	kg.	30%	-
0302 46 00	-- Cobia ( <i>Rachycentron canadum</i> )	kg.	30%	-



Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0302 47 00	-- Swordfish ( <i>Xiphias gladius</i> ) Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :	kg.	30%	-
0302 51 00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg.	30%	-
0302 52 00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg.	30%	-
0302 53 00	-- Coalfish ( <i>Pollachius virens</i> )	kg.	30%	-
0302 54 00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg.	30%	-
0302 55 00	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )	kg.	30%	-
0302 56 00	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	kg.	30%	-
0302 59 00	-- Other <i>Tilapias</i> ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus</i> <i>carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding livers and roes :	kg.	30%	-
0302 71 00	-- <i>Tilapias</i> ( <i>Oreochromis spp.</i> )	kg.	30%	-
0302 72 00	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> <i>Ictalurus spp.</i> )	kg.	30%	-
0302 73 00	-- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> )	kg.	30%	-
0302 74 00	-- Eels ( <i>Anguilla spp.</i> )	kg.	30%	-
0302 79 00	-- Other Other fish, excluding livers and roes :	kg.	30%	-
0302 81 00	-- Dogfish and other sharks	kg.	30%	-
0302 82 00	-- Rays and skates ( <i>Rajidae</i> )	kg.	30%	-
0302 83 00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg.	30%	-
0302 84 00	-- Seabass ( <i>Dicentrarchus spp.</i> )	kg.	30%	-
0302 85 00	-- Seabream ( <i>Sparidae</i> )	kg.	30%	-
0302 89	-- Other:			
0302 89 10	--- Hilsa	kg.	30%	-
0302 89 20	--- Dara	kg.	30%	-
0302 89 30	--- Pomfret	kg.	30%	-
0302 89 90	--- Other	kg.	30%	-
0302 90 00	- Livers and roes	kg.	30%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
(iii) in heading 0303,—				
(a) in column (2), for the words and brackets “- Pacific salmon ( <i>Onchorhynchus nerka</i> , <i>Onchorhynchus gorbusha</i> , <i>Onchorhynchus keta</i> , <i>Onchorhynchus tschawytscha</i> , <i>Onchorhynchus kisutch</i> , <i>Onchorhynchus masou</i> and <i>Onchorhynchus rhodurus</i> ) excluding livers and roes:”, the words “- <i>Salmonidae</i> , excluding livers and roes:” shall be substituted;				
(b) for tariff items 0303 11 00 to 0303 29 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0303 11 00	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	kg.	30%	-
0303 12 00	-- Other Pacific salmon ( <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tschawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	kg.	30%	-
0303 13 00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg.	30%	-
0303 14 00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg.	30%	-
0303 19 00	-- Other	kg.	30%	-
-	<i>Tilapias</i> ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.), excluding livers and roes :			
0303 23 00	-- Tilapias ( <i>Oreochromis</i> spp.)	kg.	30%	-
0303 24 00	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg.	30%	-
0303 25 00	-- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> )	kg.	30%	-
0303 26 00	-- Eels ( <i>Anguilla</i> spp.)	kg.	30%	-
0303 29 00	-- Other	kg.	30%	- ”;
(c) after tariff item 0303 33 00 and the entries relating thereto, the following shall be inserted, namely:—				
“0303 34 00	-- Turbots ( <i>Psetta maxima</i> , <i>Scophthalmidae</i> )	kg.	30%	- ”;
(d) for tariff item 0303 45 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0303 45 00	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	kg.	30%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	(e) for tariff items 0303 49 00 to 0303 78 00, sub-heading 0303 79, tariff items 0303 79 10 to 0303 79 99, sub-heading 0303 80, tariff items 0303 80 10 to 0303 80 90 and the entries relating thereto, the following shall be substituted, namely:—			
0303 49 00	-- Other	kg.	30%	-
-	<i>Herrings (Clupea harengus, Clupea pallasii), Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.) brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes :</i>			
0303 51 00	-- Herrings ( <i>Clupea harengus, Clupea pallasii</i> )	kg.	30%	-
0303 53 00	-- Sardines ( <i>Sardina pilchardus, Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	kg.	30%	-
0303 54 00	-- Mackerel ( <i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i> )	kg.	30%	-
0303 55 00	-- Jack and horse mackerel ( <i>Trachurus spp.</i> )	kg.	30%	-
0303 56 00	-- Cobia ( <i>Rachycentron canadum</i> )	kg.	30%	-
0303 57 00	-- Swordfish ( <i>Xiphias gladius</i> )	kg.	30%	-
-	<i>Fish of the families Bregmacerothidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :</i>			
0303 63 00	-- Cod ( <i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i> )	kg.	30%	-
0303 64 00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg.	30%	-
0303 65 00	-- Coalfish ( <i>Pollachius virens</i> )	kg.	30%	-
0303 66 00	-- Hake ( <i>Merluccius spp., Urophycis spp.</i> )	kg.	30%	-
0303 67 00	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )	kg.	30%	-
0303 68 00	-- Blue whittings ( <i>Micromesistius poutassou, Micromesistius australis</i> )	kg.	30%	-
0303 69 00	-- Other	kg.	30%	-
-	<i>Other fish, excluding livers and roes :</i>			
0303 81	-- <i>Dogfish and other sharks:</i>			
0303 81 10	--- Dogfish	kg.	30%	-
0303 81 90	--- Other Sharks	kg.	30%	-
0303 82 00	-- Rays and skates ( <i>Rajidae</i> )	kg.	30%	-
0303 83 00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg.	30%	-
0303 84 00	-- Seabass ( <i>Dicentrarchus spp.</i> )	kg.	30%	-
0303 89	-- <i>Other:</i>			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0303 89 10	--- Hilsa	kg.	30%	-
0303 89 20	--- Dara	kg.	30%	-
0303 89 30	--- Ribbon fish	kg.	30%	-
0303 89 40	--- Seer	kg.	30%	-
0303 89 50	--- Pomfret (white or silver or black)	kg.	30%	-
0303 89 60	--- Ghole	kg.	30%	-
0303 89 70	--- Threadfin	kg.	30%	-
0303 89 80	--- Croackers, groupers, flounders	kg.	30%	-
	--- Other:			
0303 89 91	---- Edible fishmaws of wild life	kg.	30%	-
0303 89 92	---- Edible sharkfins of wild life	kg.	30%	-
0303 89 99	---- Other	kg.	30%	-
0303 90	- Livers and roes:			
0303 90 10	--- Egg or egg yolk of fish	kg.	30%	-
0303 90 90	--- Other	kg.	30%	- ”;

(iv) for heading 0304, tariff items 0304 11 00 to 0304 22 00, sub-heading 0304 29, tariff items 0304 29 10 to 0304 99 00 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—

“0304	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN			
-	<i>Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):</i>			
0304 31 00	-- Tilapias ( <i>Oreochromis</i> spp.)	kg.	30%	-
0304 32 00	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg.	30%	-
0304 33 00	-- Nile Perch ( <i>Lates niloticus</i> )	kg.	30%	-
0304 39 00	-- Other	kg.	30%	-
-	<i>Fresh or chilled fillets of other fish :</i>			
0304 41 00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg.	30%	-

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential
(1)		(2)	(3)	(4)	(5)
0304 42 00	--	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg.	30%	-
0304 43 00	--	Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	kg.	30%	-
0304 44 00	--	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg.	30%	-
0304 45 00	--	Swordfish ( <i>Xiphias gladius</i> )	kg.	30%	-
0304 46 00	--	Toothfish ( <i>Dissostichus spp.</i> )	kg.	30%	-
0304 49	--	Other:			
0304 49 10	---	Hilsa	kg.	30%	-
0304 49 20	---	Shark	kg.	30%	-
0304 49 30	---	Seer	kg.	30%	-
0304 49 40	---	Tuna	kg.	30%	-
0304 49 90	---	Other	kg.	30%	-
-		Other, fresh or chilled :			
0304 51 00	--	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg.	30%	-
0304 52 00	--	Salmonidae	kg.	30%	-
0304 53 00	--	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg.	30%	-
0304 54 00	--	Swordfish ( <i>Xiphias gladius</i> )	kg.	30%	-
0304 55 00	--	Toothfish ( <i>Dissostichus spp.</i> )	kg.	30%	-
0304 59	--	Other :			
0304 59 10	---	Hilsa	kg.	30%	-
0304 59 20	---	Shark	kg.	30%	-
0304 59 30	---	Seer	kg.	30%	-
0304 59 40	---	Tuna	kg.	30%	-
0304 59 90	---	Other	kg.	30%	-
-		Frozen fillets of tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ) :			

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential
(1)		(2)	(3)	(4)	(5)
0304 61 00	--	Tilapias ( <i>Oreochromis spp.</i> )	kg.	30%	-
0304 62 00	--	Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg.	30%	-
0304 63 00	--	Nile Perch ( <i>Lates niloticus</i> )	kg.	30%	-
0304 69 00	--	Other	kg.	30%	-
	-	Frozen fillets of fish of families Bregmacerotidae, Euclichthyidae Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:			
0304 71 00	--	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg.	30%	-
0304 72 00	--	Haddock ( <i>Melanogrammus aeglefinus</i> )	kg.	30%	-
0304 73 00	--	Coalfish ( <i>Pollachius virens</i> )	kg.	30%	-
0304 74 00	--	Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg.	30%	-
0304 75 00	--	Alaska Pollack ( <i>Theragra chalcogramma</i> )	kg.	30%	-
0304 79 00	--	Other	kg.	30%	-
	-	Frozen fillets of other fish :			
0304 81 00	--	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg.	30%	-
0304 82 00	--	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg.	30%	-
0304 83 00	--	Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	kg.	30%	-
0304 84 00	--	Swordfish ( <i>Xiphias gladius</i> )	kg.	30%	-
0304 85 00	--	Toothfish ( <i>Dissostichus spp.</i> )	kg.	30%	-
0304 86 00	--	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg.	30%	-
0304 87 00	--	Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> )	kg.	30%	-
0304 89	--	Other:			
0304 89 10	---	Hilsa	kg.	30%	-
0304 89 20	---	Shark	kg.	30%	-
0304 89 30	---	Seer	kg.	30%	-
0304 89 90	---	Other	kg.	30%	-
	-	Other, frozen:			
0304 91 00	--	Swordfish ( <i>Xiphias gladius</i> )	kg.	30%	-

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential
(1)		(2)	(3)	(4)	(5)
0304 92 00	--	Toothfish ( <i>Dissostichus spp.</i> )	kg.	30%	-
0304 93 00	--	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp</i> <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg.	30%	-
0304 94 00	--	Alaska Pollack ( <i>Theragra chalcogramma</i> )	kg.	30%	-
0304 95 00	--	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack ( <i>Theragra chalcogramma</i> )	kg.	30%	-
0304 99 00	--	Other	kg.	30%	- "
(v) for heading 0305, tariff items 0305 10 00 to 0305 51 00, sub-heading 0305 59, tariff items 0305 59 10 to 0305 63 00, sub-heading 0305 69, tariff items 0305 69 10 to 0305 69 90 and the entries relating thereto, the following shall be substituted, namely:—					
"0305		FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS, OF FISH FIT FOR HUMAN CONSUMPTION			
0305 10 00	-	Flours, meals and pellets of fish fit for human consumption	kg.	30%	-
0305 20 00	-	Livers and roes of fish, dried, smoked, salted or in brine	kg.	30%	-
	-	<i>Fish fillets, dried, salted or in brine, but not smoked :</i>			
0305 31 00	--	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg.	30%	-
0305 32 00	--	Fish of the families <i>Bregmacerotidae</i> , <i>Uclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg.	30%	-
0305 39 00	--	Other	kg.	30%	-
	-	<i>Smoked fish, including fillets, other than edible fish offal :</i>			
0305 41 00	--	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg.	30%	-
0305 42 00	--	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg.	30%	-
0305 43 00	--	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg.	30%	-

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential
(1)		(2)	(3)	(4)	(5)
0305 44 00	--	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg.	30%	-
0305 49 00	--	Other	kg.	30%	-
	-	<i>Dried fish, other than edible fish offal, whether or not salted but not smoked:</i>			
0305 51 00	--	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg.	30%	-
0305 59	--	<i>Other:</i>			
0305 59 10	---	Mumbai duck	kg.	30%	-
0305 59 20	---	Seer without head	kg.	30%	-
0305 59 30	---	Sprats	kg.	30%	-
0305 59 90	---	Other	kg.	30%	-
	-	<i>Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:</i>			
0305 61 00	--	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg.	30%	-
0305 62 00	--	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg.	30%	-
0305 63 00	--	Anchovies ( <i>Engraulis spp.</i> )	kg.	30%	-
0305 64 00	--	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg.	30%	-
0305 69	--	<i>Other:</i>			
0305 69 10	---	Mumbai duck	kg.	30%	-
0305 69 20	---	Seer without head	kg.	30%	-
0305 69 30	---	Sprats	kg.	30%	-
0305 69 90	---	Other	kg.	30%	-
	-	<i>Fish fins, heads, tails, maws and other edible fish offal :</i>			
0305 71 00	--	Shark fins	kg.	30%	-
0305 72 00	--	Fish heads, tails and maws	kg.	30%	-
0305 79 00	--	Other	kg.	30%	- "



Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(vi) in heading 0306,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

“CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION”;

(b) sub-heading 0306 13, tariff items 0306 13 11, 0306 13 19 and 0306 13 20 and the entries relating thereto shall be omitted;

(c) after tariff item 0306 14 00 and the entries relating thereto, the following shall be inserted, namely:—

“0306 15 00	--	Norway lobsters ( <i>Nephrops norvegicus</i> )	kg.	30%	-
0306 16	--	Cold-water shrimps and prawns ( <i>Pandalus</i> spp., <i>Crangon crangon</i> ):			
0306 16 10	---	Accelerated Freeze Dried (AFD)	kg.	30%	-
0306 16 90	---	Other	kg.	30%	-
0306 17	--	Other shrimps and prawns :			
	---	Scampi ( <i>Macrobrachium</i> spp.):			
0306 17 11	----	Accelerated Freeze Dried (AFD)	kg.	30%	-
0306 17 19	----	Other	kg.	30%	-
0306 17 90	---	Other	kg.	30%	- ”;

(d) sub-heading 0306 23, tariff items 0306 23 10 and 0306 23 90 and the entries relating thereto shall be omitted;

(e) after tariff item 0306 24 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be inserted, namely:—

“0306 25 00	--	Norway lobsters ( <i>Nephrops norvegicus</i> )	kg.	30%	-
0306 26 00	--	Cold-water shrimps and prawns ( <i>Pandalus</i> spp., <i>Crangon crangon</i> )	kg.	30%	-
0306 27	--	Other shrimps and prawns:			
0306 27 10	---	Powdered	kg.	30%	-
0306 27 90	---	Other	kg.	30%	- ”;

(vii) in heading 0307,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

“MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF MOLLUSCS, FIT FOR HUMAN CONSUMPTION”;

(b) for tariff item 0307 10 00 and the entries relating thereto, the following shall be substituted, namely:—

“— *Oysters* :

0307 11 00	--	Live, fresh or chilled	kg.	30%	-
0307 19 00	--	Other	kg.	30%	- ”;

(c) for tariff items 0307 60 00 to 0307 99 90 and the entries relating thereto, the following shall be substituted, namely:—

“0307 60 00	-	Snails, other than sea snails	kg.	30%	-
	-	<i>Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae)</i> :			
0307 71 00	--	Live, fresh or chilled	kg.	30%	-
0307 79 00	--	Other	kg.	30%	-
	-	<i>Abalone (Haliotis spp.)</i> :			
0307 81 00	--	Live, fresh or chilled	kg.	30%	-
0307 89 00	--	Other	kg.	30%	-
	-	<i>Other, including flours, meals and pellets, fit for human consumption</i> :			
0307 91 00	--	Live, fresh or chilled	kg.	30%	-
0307 99 00	--	Other	kg.	30%	- ”;

(viii) after tariff item 0307 99 00 as so substituted and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be inserted, namely:—

“0308		AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, DRIED, SALTED OR IN BRINE; SMOKED AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, FIT FOR HUMAN CONSUMPTION			
	-	<i>Sea cucumbers (Stichopus japonicus, Holothuriodea)</i> :			
0308 11 00	--	Live, fresh or chilled	kg.	30%	-
0308 19 00	--	Other	kg.	30%	-
	-	<i>Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus)</i> :			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0308 21 00	-- Live, fresh or chilled	kg.	30%	-
0308 29 00	-- Other	kg.	30%	-
0308 30	- Jellyfish ( <i>Rhopilema spp.</i> ):			
0308 30 10	--- Live, fresh or chilled	kg.	30%	-
0308 30 20	--- Dried, salted or frozen	kg.	30%	-
0308 90 00	-- Other	kg.	30%	- ”;

(4) in Chapter 4,—

(i) in heading 0401, for tariff item 0401 30 00 and the entries relating thereto, the following shall be substituted, namely:—

“0401 40 00	-	Of a fat content, by weight, exceeding 6% but not exceeding 10%	kg.	30%	-
0401 50 00	-	Of a fat content, by weight, exceeding 10%	kg.	30%	- ”;

(ii) for heading 0407, sub-heading 0407 00, tariff items 0407 00 10 to 0407 00 90 and the entries relating thereto, the following shall be substituted, namely:—

“0407		BIRDS’ EGGS, IN SHELL, FRESH, PRESERVED OR COOKED			
-		<i>Fertilised eggs for incubation:</i>			
0407 11 00	--	Of fowls of the species <i>Gallus domesticus</i>	u	30%	-
0407 19	--	<i>Other:</i>			
0407 19 10	---	Of ducks	u	30%	-
0407 19 90	---	Other	u	30%	-
-		<i>Other fresh eggs:</i>			
0407 21 00	--	Of fowls of the species <i>Gallus domesticus</i>	u	30%	-
0407 29 00	--	Other	u	30%	-
0407 90 00	-	Other	u	30%	- ”;

(5) in Chapter 6,—

(i) in heading 0603, after tariff item 0603 14 00 and the entries relating thereto, the following shall be inserted, namely:—

“0603 15 00	--	Lilies ( <i>Lilium spp.</i> )	kg.	60%	- ”;
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(ii) in heading 0604, for tariff items 0604 10 00 to 0604 99 00 and the entries relating thereto, the following shall be substituted, namely:—

“0604 20 00	-	Fresh	kg.	30%	-
0604 90 00	-	Other	kg.	30%	- ”;

(6) in Chapter 7,—

(i) in heading 0709, for sub-heading 0709 90, tariff items 0709 90 10 to 0709 90 90 and the entries relating thereto, the following shall be substituted, namely:—

“		<i>Other:</i>			
0709 91 00	--	Globe artichokes	kg.	30%	20%

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0709 92 00	-- Olives	kg.	30%	20%
0709 93 00	-- Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )	kg.	30%	20%
0709 99	-- Other:			
0709 99 10	--- Green Pepper	kg.	30%	20%
0709 99 20	--- Mixed vegetables	kg.	30%	20%
0709 99 90	--- Other	kg.	30%	20%” ;

(ii) in heading 0713,—

(a) after tariff item 0713 33 00 and the entries relating thereto, the following shall be inserted, namely:—

“0713 34 00	-- Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> )	kg.	30%	20%
0713 35 00	-- Cow peas ( <i>Vigna unguiculata</i> )	kg.	30%	20%” ;

(b) after tariff item 0713 50 00 and the entries relating thereto, the following shall be inserted, namely:—

“0713 60 00	- Pigeon peas ( <i>Cajanus cajan</i> )	kg.	30%	20%” ;
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(c) for tariff items 0713 90 10 to 0713 90 99 and the entries relating thereto, the following shall be substituted, namely:—

“0713 90 10	--- Split	kg.	30%	20%
0713 90 90	--- Other	kg.	30%	20%” ;

(iii) in heading 0714, after tariff item 0714 20 00 and the entries relating thereto, the following shall be inserted, namely:—

“0714 30 00	- Yams ( <i>Dioscorea spp.</i> )	kg.	30%	20%
0714 40 00	- Taro ( <i>Colocasia spp.</i> )	kg.	30%	20%
0714 50 00	- Yautia ( <i>Xanthosoma spp.</i> )	kg.	30%	20%” ;

(7) in Chapter 8,—

(i) in heading 0801, after tariff item 0801 11 00 and the entries relating thereto, the following shall be inserted, namely:—

“0801 12	-- In the inner shell (endocarp):			
0801 12 10	--- Fresh	kg.	70%	60%
0801 12 20	--- Dried	kg.	70%	60%
0801 12 90	--- Other	kg.	70%	60%” ;

(ii) in heading 0802, for tariff items 0802 40 00 to 0802 60 00, sub-heading 0802 90, tariff items 0802 90 11 to 0802 90 90 and the entries relating thereto, the following shall be substituted, namely:—

“	Chestnuts ( <i>Castanea spp.</i> ) :			
0802 41 00	-- In shell	kg.	30%	20%
0802 42 00	-- Shelled	kg.	30%	20%
-	Pistachios .			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0802 51 00	-- In shell	kg.	30%	20%
0802 52 00	-- Shelled	kg.	30%	20%
-	<i>Macadamia nuts :</i>			
0802 61 00	-- In shell	kg.	30%	20%
0802 62 00	-- Shelled	kg.	30%	20%
0802 70 00	- Kola nuts ( <i>Cola</i> spp.)	kg.	30%	20%
0802 80	- <i>Areca nuts:</i>			
0802 80 10	--- Whole	kg.	100%	90%
0802 80 20	--- Split	kg.	100%	90%
0802 80 30	--- Ground	kg.	100%	90%
0802 80 90	--- Other	kg.	100%	90%
0802 90 00	- Other	kg.	100%	90% ” ;

(iii) for tariff item 0803 00 00 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—

“0803		BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED		
0803 10	-	<i>Plantains:</i>		
0803 10 10	---	Curry plantain	kg.	30% 20%
0803 10 90	---	Other	kg.	30% 20%
0803 90	-	<i>Other:</i>		
0803 90 10	---	Bananas, fresh	kg.	30% 20%
0803 90 90	---	Other	kg.	30% 20% ” ;

(iv) in heading 0808, for tariff item 0808 20 00 and the entries relating thereto, the following shall be substituted, namely:—

“0808 30 00	-	Pears	kg.	35% 25%
0808 40 00	-	Quinces	kg.	35% 25% ” ;

(v) in heading 0809, for tariff item 0809 20 00 and the entries relating thereto, the following shall be substituted, namely:—

“-		Cherries :		
0809 21 00	--	Sour cherries ( <i>Prunus cerasus</i> )	kg.	30% 20%
0809 29 00	--	Other	kg.	30% 20% ” ;

(vi) in heading 0810,—

(a) after tariff item 0810 20 00 and the entries relating thereto, the following shall be inserted, namely:—

“0810 30 00	-	Black, white or red currants and gooseberries	kg.	30% 20% ” ;
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(b) after tariff item 0810 60 00 and the entries relating thereto, the following shall be inserted, namely:—

“0810 70 00	-	Persimmons	kg.	30% 20% ” ;
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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(8) in Chapter 9,—

(i) in heading 0904, for sub-heading 0904 20, tariff items 0904 20 10 to 0904 20 90 and the entries relating thereto, the following shall be substituted, namely:—

	“-	<i>Fruits of the genus Capsicum or of the genus Pimenta :</i>			
0904 21	--	<i>Dried, neither crushed nor ground:</i>			
0904 21 10	---	Of genus Capsicum	kg.	70%	-
0904 21 20	---	Of genus Pimenta	kg.	70%	-
0904 22	--	<i>Crushed or ground:</i>	kg.	70%	-
	---	<i>Of genus Capsicum:</i>			
0904 22 11	----	Chilly Powder	kg.	70%	-
0904 22 12	----	Chilly seeds	kg.	70%	-
0904 22 19	----	Other	kg.	70%	-
	---	<i>Of genus Pimenta:</i>			
0904 22 21	----	Powder	kg.	70%	-
0904 22 29	----	Other	kg.	70%	- ”;

(ii) for heading 0905, sub-heading 0905 00, tariff items 0905 00 10 to 0905 00 90 and the entries relating thereto, the following shall be substituted, namely:—

“0905		VANILLA			
0905 10 00	-	Neither crushed nor ground	kg.	30%	-
0905 20 00	-	Crushed or ground	kg.	30%	- ”;

(iii) for heading 0907, tariff items 0907 00 10 to 0907 00 90 and the entries relating thereto, the following shall be substituted, namely:—

“0907		CLOVES (WHOLE FRUIT, CLOVES AND STEMS)			
0907 10	-	<i>Neither crushed nor ground:</i>			
0907 10 10	---	Extracted	kg.	70%	62.5%
0907 10 20	---	Not Extracted (other than stem)	kg.	70%	62.5%
0907 10 30	---	Stem	kg.	70%	62.5%
0907 10 90	---	Other	kg.	70%	62.5%
0907 20 00	-	Crushed or ground	kg.	70%	62.5% ”;

(iv) in heading 0908, for sub-heading 0908 10, tariff items 0908 10 10 to 0908 20 00, sub-heading 0908 30, tariff items 0908 30 10 to 0908 30 90 and the entries relating thereto, the following shall be substituted, namely:—

	“-	<i>Nutmeg :</i>			
0908 11	--	<i>Neither crushed nor ground:</i>			
0908 11 10	---	In shell	kg.	30%	22.5%
0908 11 20	---	Shelled	kg.	30%	22.5%

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential
(1)		(2)	(3)	(4)	(5)
0908 12 00	--	Crushed or ground	kg.	30%	22.5%
	-	<i>Mace :</i>			
0908 21 00	--	Neither crushed nor ground	kg.	30%	-
0908 22 00	--	Crushed or ground	kg.	30%	-
	-	<i>Cardamoms :</i>			
0908 31	--	<i>Neither crushed nor ground :</i>			
0908 31 10	---	Large (amomum)	kg.	70%	62.5%
0908 31 20	---	Small (ellettaria), alleppey green	kg.	70%	62.5%
0908 31 30	---	Small, coorg green	kg.	70%	62.5%
0908 31 40	---	Small, bleached, half bleached or bleachable	kg.	70%	62.5%
0908 31 50	---	Small, mixed	kg.	70%	62.5%
0908 31 90	---	Other	kg.	70%	62.5%
0908 32	--	<i>Crushed or ground:</i>			
0908 32 10	---	Powder	kg.	70%	62.5%
0908 32 20	---	Small cardamom seeds	kg.	70%	62.5%
0908 32 30	---	Cardamom husk	kg.	70%	62.5%
0908 32 90	---	Other	kg.	70%	62.5%";
(v) in heading 0909, for sub-heading 0909 10, tariff items 0909 10 11 to 0909 10 29, sub-heading 0909 20, tariff items 0909 20 10 and 0909 20 90, sub-heading 0909 30, tariff items 0909 30 11 to 0909 30 29, sub-heading 0909 40, tariff items 0909 40 10 and 0909 40 90, sub-heading 0909 50, tariff items 0909 50 11 to 0909 50 29 and the entries relating thereto, the following shall be substituted, namely:—					
	" -	<i>Seeds of coriander :</i>			
0909 21	--	<i>Neither crushed nor ground :</i>			
0909 21 10	---	Of seed quality	kg.	30%	-
0909 21 90	---	Other	kg.	30%	-
0909 22 00	--	Crushed or ground	kg.	30%	-
	-	<i>Seeds of cumin :</i>			
0909 31	--	<i>Neither crushed nor ground :</i>			
	---	<i>Cumin, black:</i>			
0909 31 11	----	Of seed quality	kg.	30%	-
0909 31 19	----	Other	kg.	30%	-
	---	<i>Cumin, other than black:</i>			
0909 31 21	----	Of seed quality	kg.	30%	-
0909 31 29	----	Other	kg.	30%	-
0909 32 00	--	Crushed or ground	kg.	30%	-

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential
(1)		(2)	(3)	(4)	(5)
	-	<i>Seeds of anise, badian, caraway or fennel; juniper berries :</i>			
090961	--	<i>Neither crushed nor ground:</i>			
	---	<i>Seeds of anise:</i>			
090961 11	----	Of seed quality	kg.	30%	-
090961 19	----	Other	kg.	30%	-
	---	<i>Seeds of badian:</i>			
090961 21	----	Of seed quality	kg.	30%	-
090961 29	----	Other	kg.	30%	-
	---	<i>Seeds of caraway or fennel:</i>			
090961 31	----	Of seed quality	kg.	30%	-
090961 39	----	Other	kg.	30%	-
	---	<i>Juniper berries:</i>			
090961 41	----	Of seed quality	kg.	30%	-
090961 49	----	Other	kg.	30%	-
090962	--	<i>Crushed or ground:</i>			
090962 10	---	Anise	kg.	30%	-
090962 20	---	Badian	kg.	30%	-
090962 30	---	Caraway or fennel	kg.	30%	-
090962 40	---	Juniper berries	kg.	30%	- ”;

(vi) in heading 0910,—

(a) for sub-heading 0910 10, tariff items 0910 10 10 to 0910 10 90 and the entries relating thereto, the following shall be substituted, namely:—

	“-	<i>Ginger :</i>			
0910 11	--	<i>Neither crushed nor ground:</i>			
0910 11 10	---	Fresh	kg.	30%	-
0910 11 20	---	Dried, unbleached	kg.	30%	-
0910 11 30	---	Dried, bleached	kg.	30%	-
0910 11 90	---	Other	kg.	30%	-
0910 12	--	<i>Crushed or ground:</i>			
0910 12 10	---	Powder	kg.	30%	-
0910 12 90	---	Other	kg.	30%	- ”;

(b) tariff items 0910 99 22 and 0910 99 31 and the entries relating thereto shall be omitted;

(9) in Chapter 10,—

(i) in heading 1001, for sub-heading 1001 10, tariff items 1001 10 10 and 1001 10 90, sub-heading 1001 90, tariff items 1001 90 10 to 1001 90 39 and the entries relating thereto, the following shall be substituted, namely:—

	“-	<i>Durum wheat :</i>			
1001 11 00	--	Seed	kg.	100%	-



Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
1001 19 00	-- Other	kg.	100%	-
	- Other :			
1001 91 00	-- Seed	kg.	100%	-
1001 99	-- Other:			
1001 99 10	--- Wheat	kg.	100%	-
1001 99 20	--- Meslin	kg.	100%	- ”;
(ii) for heading 1002, sub-heading 1002 00, tariff items 1002 00 10 and 1002 00 90 and the entries relating thereto, the following shall be substituted, namely:—				
“1002	RYE			
1002 10 00	- Seed	kg.	free	-
1002 90 00	- Other	kg.	free	- ”;
(iii) for heading 1003, sub-heading 1003 00, tariff items 1003 00 10 and 1003 00 90 and the entries relating thereto, the following shall be substituted, namely:—				
“1003	BARLEY			
1003 10 00	- Seed	kg.	free	-
1003 90 00	- Other	kg.	free	- ”;
(iv) for heading 1004, sub-heading 1004 00, tariff items 1004 00 10 and 1004 00 90 and the entries relating thereto, the following shall be substituted, namely:—				
“1004	OATS			
1004 10 00	- Seed	kg.	free	-
1004 90 00	- Other	kg.	free	- ”;
(v) for heading 1007, sub-heading 1007 00, tariff items 1007 00 10 and 1007 00 90 and the entries relating thereto, the following shall be substituted, namely:—				
“1007	GRAIN SORGHUM			
1007 10 00	- Seed	kg.	80%	-
1007 90 00	- Other	kg.	80%	- ”;
(vi) in heading 1008,—				
(a) for the entry in column (2), the following entry shall be substituted, namely:—				
“BUCKWHEAT, MILLET AND CANARY SEEDS; OTHER CEREALS”;				
(b) for sub-heading 1008 20, tariff items 1008 20 11 to 1008 20 39 and the entries relating thereto, the following shall be substituted, namely:—				
“-	Millet :			
1008 21	-- Seed:			
1008 21 10	--- Jawar	kg.	70%	-
1008 21 20	--- Bajra	kg.	70%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
1008 21 30	--- Ragi	kg.	70%	-
1008 29	-- Other:			
1008 29 10	--- Jawar	kg.	70%	-
1008 29 20	--- Bajra	kg.	70%	-
1008 29 30	--- Ragi	kg.	70%	- ”;
(c) for sub-heading 1008 30 and the entries relating thereto, the following shall be substituted, namely:—				
“1008 30	- Canary seeds: ”;			
(d) after tariff item 1008 30 90 and the entries relating thereto, the following shall be inserted, namely:—				
“1008 40 00	- Fonio ( <i>Digitaria spp.</i> )	kg.	free	-
1008 50 00	- Quinoa ( <i>Chenopodium quinoa</i> )	kg.	free	-
1008 60 00	- Triticale	kg.	free	- ”;
(10) in Chapter 11, in heading 1102,—				
(i) tariff item 1102 10 00 and the entries relating thereto shall be omitted;				
(ii) for tariff item 1102 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—				
“1102 90	- Other:			
1102 90 10	--- Rye flour	kg.	30%	-
1102 90 90	--- Other	kg.	30%	- ”;
(11) in Chapter 12,—				
(i) for heading 1201, sub-heading 1201 00, tariff items 1201 00 10 and 1201 00 90 and the entries relating thereto, the following shall be substituted, namely:—				
“1201	SOYABEANS, WHETHER OR NOT BROKEN			
1201 10 00	- Seed	kg.	30%	20%
1201 90 00	- Other	kg.	30%	20% ”;
(ii) in heading 1202, for sub-heading 1202 10, tariff items 1202 10 11 to 1202 10 99, sub-heading 1202 20, tariff items 1202 20 10 and 1202 20 90 and the entries relating thereto, the following shall be substituted, namely:—				
“1202 30	- Seed:			
1202 30 10	--- H. P. S.	kg.	30%	20%
1202 30 90	--- Other	kg.	30%	20%
	- Other:			
1202 41	-- In shell:			
1202 41 10	--- H.P.S.	kg.	30%	20%
1202 41 90	--- Other	kg.	30%	20%
1202 42	-- Shelled, whether or not broken:			
1202 42 10	--- Kernels, H.P.S.	kg.	30%	20%

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential
(1)		(2)	(3)	(4)	(5)
1202 42 20	---	Kernels, other	kg.	30%	20%
1202 42 90	---	Other	kg.	30%	20% ”;
(iii) in heading 1207, for sub-heading 1207 20, tariff items 1207 20 10 and 1207 20 90, sub-heading 1207 40, tariff items 1207 40 10 and 1207 40 90, sub-heading 1207 50, tariff items 1207 50 10 and 1207 50 90 and the entries relating thereto, the following shall be substituted, namely:—					
“1207 10	-	<i>Palm nuts and kernels:</i>			
1207 10 10	---	Palm nuts	kg.	30%	20%
1207 10 90	---	Palm kernels	kg.	30%	20%
	-	<i>Cotton seeds :</i>			
1207 21 00	--	Seed	kg.	30%	20%
1207 29 00	--	Other	kg.	30%	20%
1207 30	-	<i>Castor oil seeds:</i>			
1207 30 10	---	Of seed quality	kg.	30%	20%
1207 30 90	---	Other	kg.	30%	20%
1207 40	-	<i>Sesamum seeds:</i>			
1207 40 10	---	Of seed quality	kg.	30%	20%
1207 40 90	---	Other	kg.	30%	20%
1207 50	-	<i>Mustard seeds:</i>			
1207 50 10	---	Of seed quality	kg.	30%	20%
1207 50 90	---	Other	kg.	30%	20%
1207 60	-	<i>Safflower (Carthamus tinctorius) seeds:</i>			
1207 60 10	---	Of seed quality	kg.	30%	20%
1207 60 90	---	Other	kg.	30%	20%
1207 70	-	<i>Melon seeds:</i>			
1207 70 10	---	Of seed quality	kg.	30%	20%
1207 70 90	---	Other	kg.	30%	20% ”;
(iv) in heading 1209, for tariff items 1209 10 00 to 1209 25 00 and the entries relating thereto, the following shall be substituted, namely:—					
“ 1209 10 00	-	Sugar beet seeds	kg.	30%	-
	-	<i>Seeds of forage plants :</i>			
1209 21 00	--	Lucerne (alfalfa) seeds	kg.	30%	-
1209 22 00	--	Clover ( <i>Trifolium spp.</i> ) seeds	kg.	30%	-
1209 23 00	--	Fescue seeds	kg.	30%	-
1209 24 00	--	Kentucky blue grass ( <i>Poa pratensis L.</i> ) seeds	kg.	30%	-
1209 25 00	--	Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seeds	kg.	30%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(v) in heading 1212,—

(a) for sub-heading 1212 20, tariff items 1212 20 10 and 1212 20 90 and the entries relating thereto, the following shall be substituted, namely:—

“	-	Seaweeds and other algae .			
1212 21	--	Fit for human consumption:			
1212 21 10	---	Seaweeds	kg.	30%	-
1212 21 90	---	Other algae	kg.	30%	-
1212 29	--	Other:			
1212 29 10	---	Seaweeds	kg.	30%	-
1212 29 90	---	Other algae	kg.	30%	- ” ;

(b) after tariff item 1212 91 00 and the entries relating thereto, the following shall be inserted, namely:—

“ 1212 92 00	--	Locust beans (carob)	kg.	30%	-
1212 93 00	--	Sugar cane	kg.	30%	-
1212 94 00	--	Chicory roots	kg.	30%	- ” ;

(12) in Chapter 15,—

(i) for tariff item 1501 00 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—

“1501		PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503			
1501 10 00	-	Lard	kg.	30%	-
1501 20 00	-	Other pig fat	kg.	30%	-
1501 90 00	-	Other	kg.	30%	- ” ;

(ii) for heading 1502, sub-heading 1502 00, tariff items 1502 00 10 to 1502 00 90 and the entries relating thereto, the following shall be substituted, namely:—

“1502		FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503			
1502 10	-	Tallow:			
1502 10 10	---	Mutton tallow	kg.	15%	-
1502 10 90	---	Other	kg.	15%	-
1502 90	-	Other:			
1502 90 10	---	Unrendered fats	kg.	15%	-
1502 90 20	---	Rendered fats or solvent extraction fats	kg.	15%	-
1502 90 90	---	Other	kg.	15%	- ” ;

(13) in Chapter 16,—

(i) in Sub-heading Note 2, for the words “fish and crustaceans”, the words “fish, crustaceans, molluscs and other aquatic invertebrates” shall be substituted;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
(ii) in heading 1604,—				
(a) after tariff item 1604 16 00 and the entries relating thereto, the following shall be inserted, namely:—				
“1604 17 00	-- Fels	kg.	30%	- ”;
(b) for tariff item 1604 30 00 and the entries relating thereto, the following shall be substituted, namely:—				
“- <i>Caviar and caviar substitutes :</i>				
1604 31 00	-- Caviar	kg.	30%	-
1604 32 00	-- Caviar substitutes	kg.	30%	- ”;
(iii) in heading 1605,—				
(a) for tariff item 1605 20 00 and the entries relating thereto, the following shall be substituted, namely:—				
“- <i>Shrimps and prawns :</i>				
1605 21 00	-- Not in airtight container	kg.	30%	-
1605 29 00	-- Other	kg.	30%	- ”;
(b) for sub-heading 1605 90, tariff items 1605 90 10 to 1605 90 90 and the entries relating thereto, the following shall be substituted, namely:—				
“- <i>Molluscs:</i>				
1605 51 00	-- Oysters	kg.	30%	-
1605 52 00	-- Scallops, including queen scallops	kg.	30%	-
1605 53 00	-- Mussels	kg.	30%	-
1605 54 00	-- Cuttle fish and squid	kg.	30%	-
1605 55 00	-- Octopus	kg.	30%	-
1605 56 00	-- Clams, cockles and arkshells	kg.	30%	-
1605 57 00	-- Abalone	kg.	30%	-
1605 58 00	-- Snails, other than sea snails	kg.	30%	-
1605 59 00	-- Other	kg.	30%	-
- <i>Other aquatic invertebrates :</i>				
1605 61 00	-- Sea cucumbers	kg.	30%	-
1605 62 00	-- Sea urchins	kg.	30%	-
1605 63 00	-- Jellyfish	kg.	30%	-
1605 69 00	-- Other	kg.	30%	- ”;

(14) in Chapter 17,—

(i) for the Sub-heading Note, the following Sub-heading Notes shall be substituted, namely:—

“Sub-heading Notes:

1. For the purposes of sub-headings 1701 12, 1701 13 and 1701 14, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degree.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
2. Sub-heading 1701 13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69 degree or more but less than 93 degree. The product contains only natural anhydral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.”;				
(ii) for sub-heading 1701 11, tariff items 1701 11 10 to 1701 12 00 and the entries relating thereto, the following shall be substituted, namely:—				
“1701 12 00	-- Beet sugar	kg.	100%	-
1701 13	-- Cane sugar specified in Sub-heading Note 2 to this Chapter:			
1701 13 10	--- Cane jaggery	kg.	100%	-
1701 13 20	--- Khandsari sugar	kg.	100%	-
1701 13 90	--- Other	kg.	100%	-
1701 14	-- Other cane sugar:			
1701 14 10	--- Cane jaggery	kg.	100%	-
1701 14 20	--- Khandsari sugar	kg.	100%	-
1701 14 90	--- Other	kg.	100%	- ”;
(15) in Chapter 20,—				
(i) in heading 2003,—				
(a) tariff item 2003 20 00 and the entries relating thereto shall be omitted;				
(b) for tariff item 2003 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—				
“2003 90	- Other:			
2003 90 10	--- Truffles	kg.	30%	-
2003 90 90	--- Other	kg.	30%	- ”;
(ii) in heading 2008, for tariff item 2008 92 00 and the entries relating thereto, the following shall be substituted, namely:—				
“2008 93 00	-- Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> <i>Vaccinium vitis-idaea</i> )	kg.	30%	-
2008 97 00	-- Mixtures	kg.	30%	- ”;
(iii) in heading 2009, for sub-heading 2009 80, for tariff items 2009 80 10 and 2009 80 90 and the entries relating thereto, the following shall be substituted, namely:—				
“	Juice of any other single fruit or vegetable :			
2009 81 00	-- Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium Oxycoccos</i> <i>Vaccinium vitis-idaea</i> ) juice	kg.	30%	-
2009 89	-- Other:			
2009 89 10	--- Mango juice	kg.	30%	-
2009 89 90	--- Other	kg.	30%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(16) in Chapter 21, in Note 3, for the words "vegetables or fruit," the words "vegetables, fruit or nuts," shall be substituted;

(17) in Chapter 24,—

(i) after Note, the following Sub-heading Note shall be inserted, namely:—

**"Sub-heading Note**

For the purposes of sub-heading 2403 11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this sub-heading."

(ii) in heading 2403, for sub-heading 2403 10, tariff items 2403 10 10 to 2403 10 90 and the entries relating thereto, the following shall be substituted, namely:—

	"-	<i>Smoking tobacco, whether or not containing tobacco substitutes in any proportion :</i>			
2403 11	--	<i>Water pipe tobacco specified in Sub-heading Note to this Chapter:</i>			
2403 11 10	---	Hookah or gudaku tobacco	kg.	30%	-
2403 11 90	---	Other	kg.	30%	-
2403 19	--	<i>Other:</i>			
2403 19 10	---	Smoking mixtures for pipes and cigarettes	kg.	30%	-
	---	<i>Biris:</i>			
2403 19 21	----	Other than paper rolled biris, manufactured without the aid of machine	Tu	30%	-
2403 19 29	----	Other	Tu	30%	-
2403 19 90	---	Other	kg.	30%	- "

(18) in Chapter 25, for heading 2528, tariff item 2528 10 00, sub-heading 2528 90, tariff items 2528 90 10 to 2528 90 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

"2528		NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF $H_3BO_3$ CALCULATED ON THE DRY WEIGHT			
2528 00	-	<i>Natural borates and concentrates thereof (Whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of <math>H_3BO_3</math> calculated on the dry weight:</i>			
2528 00 10	---	Natural sodium borates and concentrates thereof (whether or not calcined)	kg.	10%	-
2528 00 20	---	Natural boric acid containing not more than 85% of $H_3BO_3$ (calculated on the dry weight)	kg.	10%	-
2528 00 30	---	Natural calcium borates and concentrates thereof (whether or not calcined)	kg.	10%	-
2528 00 90	---	Other	kg.	10%	- "

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(19) in Chapter 27,—

(i) in Sub-heading Note 4, for the figures “2710 11”, the figures “2710 12” shall be substituted;

(ii) after Sub-heading Note 4, the following Sub-heading Note shall be inserted, namely:—

“5. For the purposes of the sub-headings of heading 2710, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.”;

(iii) in Supplementary Note, in clause (a), for the figures and word “2710 11 11, 2710 11 12 and 2710 11 13”, the figures and word “2710 12 11, 2710 12 12 and 2710 12 13” shall be substituted;

(iv) in heading 2710,—

(a) in the portion occurring immediately after the heading 2710, in the entry in column (2), for the words “other than waste oil:”, the words “other than those containing biodiesel and other than waste oils:” shall be substituted;

(b) for sub-heading 2710 11, tariff items 2710 11 11 to 2710 11 90 and the entries relating thereto, the following shall be substituted, namely:—

“2710 12	--	<i>Light oils and preparations :</i>			
	---	<i>Motor spirit:</i>			
2710 12 11	----	Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55 – 115° C	kg.	10%	-
2710 12 12	----	Special boiling point spirits (other than benzene, benzol, toluene and toluol ) with nominal boiling point range 63 – 70° C	kg.	10%	-
2710 12 13	----	Other Special boiling point spirits (other than benzene, benzol toluene and toluol)	kg.	10%	-
2710 12 19	----	Other	kg.	10%	-
2710 12 20	---	Natural gasoline liquid (NGL)	kg.	10%	-
2710 12 90	---	Other	kg.	10%	- ”;

(c) after tariff item 2710 19 90 and the entries relating thereto, the following shall be inserted, namely:—

“2710 20 00	-	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	kg.	10%	- ”;
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(20) in Chapter 28,—

(i) after Note 8, the following Sub-heading Note shall be inserted, namely:—

“Sub-heading Note:

For the purposes of sub-heading 2852 10, the expression “chemically defined” means all organic or inorganic compounds of mercury meeting the requirements of clauses (a) to (e) of Note 1 to Chapter 28 or clauses (a) to (h) of Note 1 to Chapter 29”;



Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(ii) for tariff item 2852 00 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—

"2852	INORGANIC OR ORGANIC COMPOUNDS OF MERCURY, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING AMALGAMS			
2852 10 00	- Chemically defined	kg.	10%	-
2852 90 00	- Other	kg.	10%	- ”;

(21) in Chapter 29,—

(i) in Note 2,—

(a) after clause (d), the following clause shall be inserted, namely:—

“(e) Immunological products of heading 3002;”;

(b) the existing clauses (e), (f), (g), (h), (ij) and (k) shall be re-lettered as clauses (f), (g), (h), (ij), (k) and (l) respectively;

(ii) in heading 2903, for tariff items 2903 41 00 to 2903 69 90 and the entries relating thereto, the following shall be substituted, namely:—

"2903 71 00	--	Chlorodifluoromethane	kg.	10%	-
2903 72 00	--	Dichlorotrifluoroethanes	kg.	10%	-
2903 73 00	--	Dichlorofluoroethanes	kg.	10%	-
2903 74 00	--	Chlorodifluoroethanes	kg.	10%	-
2903 75 00	--	Dichloropentafluoropropanes	kg.	10%	-
2903 76	--	<i>Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:</i>			
2903 76 10	---	Bromochlorodifluoromethane	kg.	10%	-
2903 76 20	---	Bromotrifluoromethane	kg.	10%	-
2903 76 30	---	Dibromotetrafluoroethanes	kg.	10%	-
2903 77	--	<i>Other, perhalogenated only with fluorine and chlorine</i>			
	---	<i>Chlorofluoromethanes:</i>			
2903 77 11	----	Chlorotrifluoromethane	kg.	10%	-
2903 77 12	----	Dichlorodifluoromethane	kg.	10%	-
2903 77 13	----	Trichlorofluoromethane	kg.	10%	-
	---	<i>Chlorofluoroethanes:</i>			
2903 77 21	----	Chloropentafluoroethane	kg.	10%	-
2903 77 22	----	1,2- Dichlorotetrafluoroethane	kg.	10%	-
2903 77 23	----	Trichlorotrifluoroethane	kg.	10%	-
2903 77 24	----	Tetrachlorodifluoroethane	kg.	10%	-
2903 77 25	----	Pentachlorofluoroethane	kg.	10%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	--- <i>Chlorofluoropropanes:</i>			
2903 77 31	---- Chloroheptafluoropropane	kg.	10%	-
2903 77 32	---- Dichlorohexafluoropropane	kg.	10%	-
2903 77 33	---- Trichloropentafluoropropane	kg.	10%	-
2903 77 34	---- Tetrachlorotetrafluoropropane	kg.	10%	-
2903 77 35	---- Pentachlorotrifluoropropane	kg.	10%	-
2903 77 36	---- Hexachlorodifluoropropane	kg.	10%	-
2903 77 37	---- Heptachlorofluoropropane	kg.	10%	-
2903 77 90	--- Other derivatives, perhalogenated only with fluorine and chlorine	kg.	10%	-
2903 78 00	-- Other perhalogenated derivatives	kg.	10%	-
2903 79 00	-- Other	kg.	10%	-
	- <i>Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :</i>			
2903 81 00	-- 1,2,3,4,5,6-Hexachlorocyclohexane [HCH (ISO)], including lindane (ISO, INN)	kg.	10%	-
2903 82 00	-- Aldrin (ISO), chlordane (ISO)	kg.	10%	-
2903 89 00	-- Other	kg.	10%	-
	- <i>Halogenated derivatives of aromatic hydrocarbons:</i>			
2903 91	-- <i>Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene:</i>			
2903 91 10	--- Chlorobenzene (monochloro)	kg.	10%	-
2903 91 20	--- o - dichlorobenzene (Orthodichlorobenzene)	kg.	10%	-
2903 91 30	--- p - dichlorobenzene (Paradichlorobenzene)	kg.	10%	-
2903 92	-- <i>Hexachlorobenzene (ISO) and DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane]:</i>			
2903 92 10	--- Hexachlorobenzene (ISO)	Kg.	10%	-
	--- <i>DDT (ISO) [(clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane]:</i>			
2903 92 21	---- DDT Technical 75 Wdp	Kg.	10%	-
2903 92 29	---- Other	Kg.	10%	-
2903 99	-- <i>Other:</i>			
2903 99 10	--- Chlorofluorobenzene	Kg.	10%	-
2903 99 20	--- Benzalchloride (Benzyl dichloride)	Kg.	10%	-
2903 99 30	--- Benzotrichloride	Kg.	10%	-
2903 99 40	--- Benzylchloride	Kg.	10%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
2903 99 50	--- Parachlorotoluene (4-chloromethyl benzene)	Kg.	10%	-
2903 99 60	--- Naphthalene, chlorinated	Kg.	10%	-
2903 99 70	--- Chlorofluoro aniline	Kg.	10%	-
2903 99 90	--- Other	Kg.	10%	- ” ;
(iii) in heading 2908, after tariff item 2908 91 00 and the entries relating thereto, the following shall be inserted, namely:—				
“2908 92 00	-- 4,6-Dinitro- <i>o</i> -cresol [DNOC (ISO)] and its salts	Kg.	10%	- ” ;
(iv) in heading 2912,—				
(a) for the tariff item 2912 30 00 to 2912 41 00 and the entries relating thereto, the following shall be substituted, namely:—				
“	Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :”;			
2912 41 00	-- Vanillin (4-hydroxy-3-methoxy benzaldehyde)	kg.	10%	- ” ;
(b) for tariff item 2912 49 90 and the entries relating thereto, the following shall be substituted, namely:—				
“---	Other:			
2912 49 91	---- Aldehyde-alcohols	Kg.	10%	-
2912 49 99	---- Other	Kg.	10%	- ” ;
(v) in heading 2914,—				
(a) sub-heading 2914 21, tariff items 2914 21 10 and 2914 21 20 and the entries relating thereto shall be omitted;				
(b) after tariff item 2914 29 10 and the entries relating thereto, the following shall be inserted, namely:—				
“---	Camphor:			
2914 29 21	---- Natural	Kg.	10%	-
2914 29 22	---- Synthetic	Kg.	10%	- ” ;
(vi) in heading 2916,—				
(a) after tariff item 2916 15 90 and the entries relating thereto, the following shall be inserted, namely:—				
“2916 16 00	-- Binapacryl (ISO)	Kg.	10%	- ” ;
(b) tariff items 2916 35 00 and 2916 36 00 and the entries relating thereto shall be omitted;				
(vii) for heading 2931, sub-heading 2931 00, tariff items 2931 00 20 to 2931 00 90 and the entries relating thereto, the following shall be substituted, namely:—				
“2931	OTHER ORGANO-INORGANIC COMPOUNDS			
2931 10	- Tetramethyl lead and tetraethyl lead:			
2931 10 10	--- Tetramethyl lead	Kg.	10%	-
2931 10 20	--- Tetraethyl lead	Kg.	10%	-
2931 20 00	- Tributyltin compounds	Kg.	10%	-
2931 90	- Other:			

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential
(1)		(2)	(3)	(4)	(5)
2931 90 10	---	Organo arsenic compounds	Kg.	10%	-
2931 90 90	---	Other	Kg.	10%	- ” ;
(viii) in heading 2932, for tariff items 2932 19 90 to 2932 21 00, sub-heading 2932 29, tariff items 2932 29 10 to 2932 29 90 and the entries relating thereto, the following shall be substituted, namely:—					
“2932 19 90	---	Other	Kg.	10%	-
2932 20	-	<i>Lactones :</i>			
2932 20 10	---	Coumarin, methylcoumarins and ethylcoumarins	Kg.	10%	-
2932 20 20	---	Phenolphthalein	Kg.	10%	-
2932 20 90	---	Other	Kg.	10%	- ” ;
(ix) in heading 2937, for tariff items 2937 29 00 to 2937 90 00 and the entries relating thereto, the following shall be substituted, namely:—					
“2937 29 00	--	Other	Kg.	10%	10%
2937 50 00	-	Prostaglandins, thromboxanes, leukotrienes, their derivatives and structural analogues	Kg.	10%	10%
2937 90	-	<i>Other:</i>			
	---	<i>Catecholamine hormones, their derivatives and structural analogues:</i>			
2937 90 11	----	Epinethrine	Kg.	10%	10%
2937 90 19	----	Other	Kg.	10%	10%
2937 90 20	---	Amino-acid derivatives	Kg.	10%	10%
2937 90 90	---	Other	Kg.	10%	10% ” ;
(x) in heading 2939, after tariff item 2939 43 00 and the entries relating thereto, the following shall be inserted, namely:—					
“2939 44 00	--	Norephedrine and its salts	Kg.	10%	- ” ;
(22) in Chapter 30,—					
(i) in Note 1,—					
(A) after clause (a), the following clause shall be inserted, namely:—					
“ (b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 2106 or 3824); ”;					
(B) existing clauses (b), (c), (d), (e), (f) and (g) shall be re-lettered as clauses (c), (d), (e), (f), (g) and (h) respectively;					
(ii) for Note 2, the following Note shall be substituted, namely:—					
“2. For the purposes of heading 3002, the expression “immunological products” applies to peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF). ”;					

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(iii) in heading 3002,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

“HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS”;

(b) for sub-heading 3002 10, the following shall be substituted, namely:—

“3002 10        -        *Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:*”;

(23) in Chapter 37, in heading 3702,—

(i) for sub-heading 3702 51, tariff items 3702 51 10 to 3702 51 90, sub-heading 3702 52, tariff items 3702 52 10 to 3702 52 90 and the entries relating thereto, the following shall be substituted, namely:—

“3702 52	--	<i>Of a width not exceeding 16 mm :</i>			
3702 52 10	---	Finished rolls of cinematographic positive	m	10%	-
3702 52 20	---	Other cinematographic film	m	10%	-
3702 52 90	---	Other	m	10%	- ”;

(ii) for tariff item 3702 91 00, sub-heading 3702 93, tariff items 3702 93 10 and 3702 93 90, sub-heading 3702 94, tariff items 3702 94 10 and 3702 94 90, sub-heading 3702 95, tariff items 3702 95 10 and 3702 95 90 and the entries relating thereto, the following shall be substituted, namely:—

“3702 96	--	<i>Of a width not exceeding 35 mm and of a length not exceeding 30 m:</i>			
	---	<i>Cinematographic film:</i>			
3702 96 11	----	Not exceeding 16 mm	m	10%	-
3702 96 19	----	Other	m	10%	-
3702 97	--	<i>Of a width not exceeding 35 mm and of a length exceeding 30 m :</i>			
	---	<i>Cinematographic film:</i>			
3702 97 11	----	Not exceeding 16 mm	m	10%	-
3702 97 19	----	Other	m	10%	-
3702 98	--	<i>Of a width exceeding 35 mm:</i>			
3702 98 10	---	Cinematographic film	m	10%	-
3702 98 90	---	Other	m	10%	- ”;

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(24) in Chapter 38,—

(i) in Note 3, for clause (d), the following clause shall be substituted, namely:—

“(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 9612), put up in packings for retail sale; and”;

(ii) after Note 6, the following Note shall be inserted, namely:—

“7. For the purposes of heading 3826, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.”;

(iii) for Sub-heading Note 1, the following Sub-heading Note shall be substituted, namely:—

“1. Sub-heading 3808 50 covers only goods of heading 3808, containing one or more of the following substances: aldrin(ISO); binapacryl (ISO); camphechlor (ISO)(toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO)[clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane]; dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol [DNOC (ISO) or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH) (ISO)], including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathionmethyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Sub-heading 3808 50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).”;

(iv) after tariff item 3825 90 00 and the entries relating thereto, the following shall be inserted, namely:—

“3826 00 00	BODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70 % BY WEIGHT OF PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS	kg.	10%	- ”;
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(25) in Chapter 41, in heading 4101, for sub-heading 4101 20, the following shall be substituted, namely:—

“4101 20	- Whole hides and skins, unsplit of a weight per skin not exceeding 8 kg. when simply dried, 10kg. when dry-salted, or 16 kg. when fresh, wet-salted or otherwise preserved.”;
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(26) in Chapter 42,—

(i) for Note 1, the following Notes shall be substituted, namely:—

“1. For the purposes of this Chapter, the term “leather” includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2. This Chapter does not cover:

(a) sterile surgical catgut or similar sterile suture materials (heading 3006);

(b) articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);

(c) made up articles of netting (5608);

(d) articles of Chapter 64;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	(e) headgear or parts thereof of Chapter 65;			
	(f) whips, rigid-crops or articles of heading 6602;			
	(g) cuff-links, bracelets or other imitation jewellery (heading 7117);			
	(h) fittings or trimmings for harness, such as stirrups, bits, horse, brasses and buckles, separately presented (generally Section XV);			
	(i) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);			
	(k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);			
	(l) articles of Chapter 95 (for example, toys, games, sports requisites); or			
	(m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.”;			
	(ii) the existing Notes 2 and 3 shall be re-numbered as Notes 3 and 4 respectively, and in Note 3 as so re-numbered, in clause (A), for the word and figure “Note 1”, the word and figure “Note 2” shall be substituted;			
	(iii) in heading 4202,—			
	(a) for sub-heading 4202 11 and the entries relating thereto, the following shall be substituted, namely:—			
“4202 11	--	With outer surface of leather or of composition leather:”;		
	(b) for sub-heading 4202 21 and the entries relating thereto, the following shall be substituted, namely:—			
“4202 21	--	With outer surface of leather or of composition leather:”;		
	(c) for sub-heading 4202 31 and the entries relating thereto, the following shall be substituted, namely:—			
“4202 31	--	With outer surface of leather or of composition leather:”;		
	(d) for tariff item 4202 91 00 and the entries relating thereto, the following shall be substituted, namely:—			
“4202 91 00	--	With outer surface of leather or of composition leather	u	10% - ”;
	(27) in Chapter 44,—			
	(i) for the words “sub-heading Note” the words “sub-heading Notes” shall be substituted;			
	(ii) for Sub-heading Note, the following sub-heading Notes shall be substituted, namely:—			
	“1. For the purposes of sub-heading 4401 31, the expression “wood pellets” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.			
	2. For the purposes of tariff item 4403 41 00, sub-heading 4403 49, tariff items 4407 21 00 to 4407 28 00, sub-headings 4407 29, 4408 31, 4408 39 and 4412 31, the expression “tropical wood” means one of the following types of wood:			
	Abura, acajou, d’ Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark red Meranti, Dibetou, Doussie, Framire, freiço, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jabody, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.”;			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(iii) in heading 4401, for tariff item 4401 30 00 and the entries relating thereto, the following shall be substituted, namely:—

	“	<i>Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :</i>			
4401 31 00	--	Wood pellets	mt	5%	-
4401 39 00	--	Other	mt	5%	- ” ;

(28) In Chapter 47, in heading 4706, for tariff item 4706 93 00 and the entries relating thereto, the following shall be substituted, namely:—

“4706 93 00	--	Obtained by a combination of mechanical and chemical processes	kg.	5%	- ” ;
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(29) in Chapter 48,—

(i) in Note 2,—

(a) in clause (o), the word “or” occurring at the end shall be omitted;

(b) for clause (p), the following clauses shall be substituted, namely:—

“(p) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(q) Articles of Chapter 96 [for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies].”;

(ii) in Sub-heading Notes 3 and 4, for the words “obtained by a semi-chemical pulping process” and “obtained by a semi-chemical process” where they occur the words “obtained by a combination of mechanical and chemical pulping processes,” shall be substituted;

(iii) in heading 4808, for tariff items 4808 20 00 and 4808 30 00 and the entries relating thereto, the following shall be substituted, namely:—

“4808 40	-	<i>Kraft paper, creped or crinkled, whether or not embossed or Perforated:</i>			
4808 40 10	---	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	10%	-
4808 40 90	---	Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	10%	- ” ;

(iv) in heading 4811,—

(a) for tariff items 4811 51 00 and 4811 59 00 and the entries relating thereto, the following shall be substituted, namely:—

“4811 51	--	<i>Bleached weighing more than 150 g/m<sup>2</sup>:</i>			
4811 51 10	---	Aseptic packaging paper	kg.	10%	-
4811 51 90	---	Other	kg.	10%	-
4811 59	--	<i>Other:</i>			
4811 59 10	---	Aseptic packaging paper	kg.	10%	-
4811 59 90	---	Other	kg.	10%	- ” ;



Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(b) in heading 4811, the tariff item 4811 90 92 and the entries relating thereto shall be omitted;

(v) in heading 4814, tariff items 4814 10 00 and entries relating thereto shall be omitted;

(vi) in heading 4818,—

(a) in the entry in column (2), the words “NAPKINS FOR BABIES, TAMPONS” shall be omitted;

(b) Sub-heading 4818 40, tariff items 4818 40 10 and 4818 40 90 and the entries relating thereto shall be omitted;

(30) in Section XI,—

(i) in Note 1, for clause (u), the following clause shall be substituted, namely:—

“(u) Articles of Chapter 96 [for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies]; or”;

(ii) in Note 7,—

(A) after clause (b), the following clause shall be inserted, namely:—

“(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other sub-clause of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;”;

(B) the existing clauses (c), (d), (e) and (f) shall be re-lettered as clauses (d), (e), (f) and (g) respectively;

(31) in Chapter 56,—

(i) in Note 1,—

(a) in clause (d), the word “or” occurring at the end shall be omitted;

(b) after clause (e), the following clause shall be inserted, namely:—

“(f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 9619.”;

(ii) in heading 5601, the tariff item 5601 10 00 and the entries relating thereto shall be omitted;

(32) in Chapter 58, in heading 5801,—

(i) tariff items 5801 24 00 and 5801 25 00 and the entries relating thereto shall be omitted;

(ii) after tariff item 5801 26 00 and the entries relating thereto, the following shall be inserted, namely:—

“5801 27	--	Warp pile fabrics :		
5801 27 10	---	Warp pile fabrics, ‘epingle’ (uncut)	m <sup>2</sup>	10% or Rs.135 - Per Sq. metre whichever is higher
5801 27 20	---	Warp pile fabrics, cut	m <sup>2</sup>	10% or Rs.120 - Per Sq. metre whichever is higher

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
5801 27 90	--- Other	m <sup>2</sup>	10% or Rs.135 - ”; Per Sq. metre whichever is higher	

(iii) in sub-heading 5801 34, the tariff items 5801 34 10 to 5801 35 00 and the entries relating thereto shall be omitted;

(iv) after tariff item 5801 36 90 and the entries relating thereto, the following shall be inserted, namely:—

“5801 37	--	<i>Warp pile fabrics:</i>		
	---	<i>Warp pile fabrics, 'epingle' (uncut):</i>		
5801 37 11	----	Velvet	m <sup>2</sup>	10% or Rs.140 - Per Sq. metre whichever is higher
5801 37 19	----	Other	m <sup>2</sup>	10% or Rs.140 - Per Sq. metre whichever is higher
5801 37 20	---	Warp pile fabrics, cut	m <sup>2</sup>	10% or Rs. 68 - Per Sq. metre whichever is higher
5801 37 90	---	Other	m <sup>2</sup>	10% or Rs.140 - ”; Per Sq. metre whichever is higher

(33) in Chapter 61, in Note 6, in clause (a), the words “it also covers babies’ napkins;” occurring at the end shall be omitted;

(34) in Chapter 62,—

(i) in Note 4, in clause (a), the words “it also covers babies’ napkins;” occurring at the end shall be omitted;

(ii) in heading 6211,—

(a) tariff item 6211 41 00 and the entries relating thereto shall be omitted;

(b) for tariff item 6211 49 00 and the entries relating thereto, the following shall be substituted, namely:—

“6211 49	--	<i>Of other textile materials:</i>		
6211 49 10	---	Of wool or fine animal hair	u	10% -
6211 49 90	---	Other	u	10% - ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(35) in Chapter 63, in heading 6306, for tariff item 6306 40 00 to 6306 99 00 and the entries relating thereto, the following shall be substituted, namely:—

“ 6306 40 00	-	Pneumatic mattresses	u	10%	-
6306 90	-	<i>Other:</i>			
6306 90 10	---	Of cotton	kg.	10%	-
6306 90 90	---	Of other textile materials	kg.	10%	- ”;

(36) in Chapter 64, in heading 6406, for tariff items 6406 20 00 to 6406 91 00, sub-heading 6406 99, tariff items 6406 99 10 to 6406 99 90 and the entries relating thereto, the following shall be substituted, namely:—

“ 6406 20 00	-	Outer soles and heels, of rubber or plastics	kg.	10%	-
6406 90	-	<i>Other:</i>			
6406 90 10	---	Of wood	kg.	10%	-
6406 90 20	---	Leather parts other than soles and prepared uppers	kg.	10%	-
6406 90 30	---	Leather soles	kg.	10%	-
6406 90 40	---	Gaiters, leggings and similar articles	kg.	10%	-
6406 90 50	---	Parts of gaiters, leggings and similar articles	kg.	10%	-
6406 90 90	---	Other	kg.	10%	- ”;

(37) in Chapter 65, for heading 6505, tariff items 6505 10 00 and 6505 90 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

“6505		HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED			
6505 00	-	<i>Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:</i>			
6505 00 10	---	Hair nets	kg.	10%	-
6505 00 90	---	Other	kg.	10%	- ”;

(38) in Chapter 68, in heading 6811, for tariff items 6811 83 00 and 6811 89 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“6811 89	--	<i>Other articles:</i>			
6811 89 10	---	Tubes, pipes and tube or pipe fittings	kg.	10%	-
6811 89 90	---	Other	kg.	10%	- ”;

(39) in Chapter 73, in heading 7319, for tariff items 7319 20 00 and 7319 30 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“ 7319 40	-	<i>Safety pins and other pins:</i>			
7319 40 10	---	Safety pins	kg.	10%	-
7319 40 90	---	Other pins	kg.	10%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(40) in Chapter 74,—

(i) in heading 7404, after tariff item 7404 00 22 and the entries relating thereto, the following shall be inserted, namely:—

“7404 00 23	----	Nickel silver scrap namely the following: mixed new nickel silver clippings covered by ISRI code word ‘Maize’; new nickel silver clippings covered by ISRI code word ‘Major’; new segregated nickel silver clippings covered by ISRI code word ‘Malar’; old nickel silver clippings covered by ISRI code word ‘Malic’; nickel silver castings covered by ISRI code word ‘Naggy’; nickel silver turnings covered by ISRI code word ‘Niece’	kg.	5%	- ”;
-------------	------	--	-----	----	------

(ii) in heading 7418,—

(a) in the portion occurring immediately after heading 7418, in the entry in column (2), the words “- *Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like.*” shall be omitted;

(b) for tariff item 7418 11 00, sub-heading 7418 19, tariff items 7418 19 10 to 7418 19 90 and the entries relating thereto, the following shall be substituted, namely:—

“7418 10	-	<i>Table, kitchen or other household articles and parts thereof; Pot scourers and scouring or polishing pads, gloves and the like:</i>			
7418 10 10	---	Pot scourers and scouring or polishing pads, gloves and the like	kg.	10%	-
	---	<i>Utensils:</i>			
7418 10 21	----	Of Brass	kg.	10%	-
7418 10 22	----	Of Copper	kg.	10%	-
7418 10 23	----	Of other copper alloys	kg.	10%	-
7418 10 24	----	E.P.N.S. Ware	kg.	10%	-
	---	<i>Other:</i>			
7418 10 31	----	Of E.P.N.S	kg.	10%	-
7418 10 39	----	Other	kg.	10%	-
7418 10 90	---	Parts	kg.	10%	- ”;

(41) in Chapter 75, in heading 7503, for the tariff item 7503 00 10 and the entries relating thereto, the following shall be substituted, namely:—

“7503 00 10	---	Nickel scrap, namely the following : New nickel scrap covered by ISRI code word ‘Aroma’; old nickel scrap covered by ISRI code word ‘Burly’; new cupro nickel clips and solids covered by ISRI code word ‘Dandy’; cupro nickel solids covered by ISRI code word ‘Daunt’; soldered cupro-nickel solids covered by ISRI code word ‘Delta’; cupro nickel spinings, turnings, borings covered by ISRI code word ‘Decoy’; miscellaneous nickel copper	kg.	5%	- ”;
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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

and nickel copper iron covered by ISRI code word 'Depth'; new R-monel clippings solids covered by ISRI code word 'Hitch'; new mixed monel solids and clippings covered by ISRI code word 'House'; old monel sheet and solids covered by ISRI code word 'Ideal'; k-monel solids covered by ISRI code word 'Indian'; soldered monel sheet and solids covered by ISRI code word 'Junto'; monel castings covered by ISRI code 'Lemon'; monel turnings covered by ISRI code word 'Lemur'; nickel scrap obtained by breaking up of ships, boats and other floating structures

(42) in Chapter 76, in heading 7615,—

(i) in the portion occurring immediately after the heading 7615, in the entry in column (2), for words "*Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves;*" and the like shall be omitted;

(ii) for tariff item 7615 11 00, sub-heading 7615 19, tariff items 7615 19 10 to 7615 19 90 and the entries relating thereto, the following shall be substituted, namely:—

"7615 10	-	<i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:</i>			
	---	<i>Pressure cookers, solar collectors:</i>			
7615 10 11	----	Pressure cookers	kg.	10%	-
7615 10 12	---	Solar collectors	kg.	10%	-
	---	<i>Utensils:</i>			
7615 10 21	----	Non-stick	kg.	10%	-
7615 10 29	----	Other	kg.	10%	-
7615 10 30	---	Other table, kitchen or household articles	kg.	10%	-
7615 10 40	---	Pot scourers and scouring or polishing pads, gloves and the like	kg.	10%	-
7615 10 90	---	Parts	kg.	10%	- "

(43) in Chapter 82,—

(i) in heading 8201, tariff item 8201 20 00 and the entries relating thereto shall be omitted;

(ii) in heading 8205,—

(a) after tariff item 8205 59 30 and the entries relating thereto, the following shall be inserted, namely:—

"8205 59 40 --- Forks other than those of headings 8201 and 8215 kg. 10% - ";

(b) for sub-heading 8205 80, tariff items 8205 80 10 to 8205 90 00 and the entries relating thereto, the following shall be substituted, namely:—

"8205 90	-	<i>Other, including sets of articles of two or more sub-headings of this heading:</i>			
8205 90 10	---	Anvils and portable forges	kg.	10%	-
8205 90 20	---	Grinding wheels with frame, hand or pedal-operated	kg.	10%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

8205 90 30	---	Sets of articles of two or more of the foregoing sub-headings	kg.	10%	-
8205 90 90	---	Other	kg.	10%	- ”;

(44) in Section XVI, in Note 1, in clause (a), for the brackets, word and figures “(heading 4010);” the brackets, word and figures “(heading 4010);” shall be substituted;

(45) in Chapter 84,—

(i) in Note 2, for the words, figures and brackets “Heading 8424 does not cover : Ink-jet printing machines (heading 8443).”, the following shall be substituted, namely:—

“Heading 8424 does not cover :

(a) Ink-jet printing machines (heading 8443); or

(b) Water-jet cutting machines (heading 8456).”;

(ii) in Note 9, in clause (C), in sub-clause (ii), the word “and” shall be omitted;

(iii) in heading 8425, in the entry in column (2), for the words “- Other winches; capstans”, occurring after the tariff item 8425 19 20, the words “- Winches; capstans” shall be substituted;

(iv) in heading 8452, for sub-heading 8452 40, tariff items 8452 40 10 and 8452 40 90, sub-heading 8452 90, tariff items 8452 90 10 and 8452 90 90 and the entries relating thereto, the following shall be substituted, namely:—

“8452 90	-	<i>Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:</i>			
	---	<i>Furniture, bases and covers for sewing machines and parts thereof:</i>			
8452 90 11	----	Furniture, bases and covers	kg	7.5%	-
8452 90 19	----	Parts of furniture, bases and covers of sewing machines	kg	7.5%	-
	---	<i>Other parts of sewing machines:</i>			
8452 90 91	----	Of household sewing machines	kg	10%	-
8452 90 99	----	Other	kg	7.5%	- ”;

(v) in heading 8456, in the entry in column (2), for the words “OR PLASMA ARC PROCESSES”, the words “OR PLASMA ARC PROCESSES; WATER-JET CUTTING MACHINES” shall be substituted;

(vi) in heading 8479, after tariff item 8479 60 00 and the entries relating thereto, the following shall be inserted, namely:—

	“-	<i>Passenger boarding bridges :</i>			
8479 71 00	--	Of a kind used in airports	u	7.5%	-
8479 79 00	--	Other	u	7.5%	- ”;

(46) in Chapter 85,—

(i) in Note 1, in clause (d), for the words, brackets and figures “purposes (Chapter 90)”, the words, brackets and figures “sciences (heading 9018);” shall be substituted;

(ii) in heading 8507, after tariff item 8507 40 00 and the entries relating thereto, the following shall be inserted, namely:—

“8507 50 00	-	Nickel-metal hydride	u	10%	-
8507 60 00	-	Lithium-ion	u	10%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
(iii) in heading 8522, in the entry in column (2), for the figures and word "8519 TO 8521", the figures and word "8519 OR 8521" shall be substituted;				
(iv) in heading 8523, for sub-heading 8523 40, tariff item 8523 40 10 to 8523 40 90 and the entries relating thereto, the following shall be substituted, namely:—				
	“- Optical media:			
8523 41	-- Unrecorded:			
8523 41 10	--- Compact disc (Audio/video)	u	10%	-
8523 41 20	--- Blank master discs (that is, substrate) for producing stamper for compact disc	u	10%	-
8523 41 30	--- Matrices for production of records; prepared record blank	u	10%	-
8523 41 40	--- Cartridge tape	u	10%	-
8523 41 50	--- 1/2" Videocassette suitable to work with digital VCR	u	10%	-
8523 41 60	--- DVD	u	10%	-
8523 41 90	--- Other	u	10%	-
8523 49	-- Other:			
8523 49 10	--- Compact disc (Audio)	u	10%	-
8523 49 20	--- Compact disc (video)	u	10%	-
8523 49 30	--- Stamper for CD audio, CD video and CD-ROM	u	10%	-
8523 49 40	--- DVD	u	10%	-
8523 49 50	--- Matrices for production of records; prepared record blank	u	10%	-
8523 49 60	--- Cartridge tape	u	10%	-
8523 49 70	--- 1/2" Videocassette suitable to work with digital VCR	u	10%	-
8523 49 90	--- Other	u	10%	- ”;
(v) in heading 8528, for sub-heading 8528 73 and the entries relating thereto, the following sub-heading shall be substituted, namely:—				
“8528 73	-- Other, Monochrome:”;			
(vi) in heading 8540,—				
(a) for tariff item 8540 12 00 and the entries relating thereto, the following shall be substituted, namely:—				
“8540 12 00	-- Monochrome	u	10%	- ”;
(b) for tariff items 8540 40 00 and 8540 50 00 and the entries relating thereto, the following shall be substituted, namely:—				
“8540 40	- Data or graphic display tubes, monochrome; data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:			
8540 40 10	--- Data or graphic display tubes, monochrome	u	10%	-
8540 40 20	--- Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	u	free	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(c) tariff item 8540 72 00 and the entries relating thereto shall be omitted;

(47) in Chapter 87, for tariff items 8714 11 00 and 8714 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“8714 10 - *Of motorcycles (including mopeds):*

8714 10 10	---	Saddles	kg.	10%	-
8714 10 90	---	Other	kg.	10%	- ”;

(48) in Chapter 90,—

(i) in heading 9007, for tariff items 9007 11 00 and 9007 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“9007 10 - *Cameras:*

9007 10 10	---	For film of less than 16 mm width or for double - 8 mm film	u	10%	-
9007 10 90	---	Other	u	10%	- ”;

(ii) in heading 9008, for tariff items 9008 10 00 to 9008 40 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“9008 50 - *Projectors, enlargers and reducers:*

9008 50 10	---	Slide projectors	u	10%	-
9008 50 20	---	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	10%	-
9008 50 30	---	Other image projectors	u	10%	-
9008 50 40	---	Photographic (other than Cinematographic) enlargers and reducers	u	10%	- ”;

(49) In Chapter 91,—

(i) in heading 9109,—

(a) in the portion occurring immediately after the heading 9109, in the entry in column (2), the words “- Electrically operated” shall be omitted;

(b) for tariff items 9109 11 00 and 9109 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“9109 10 - *Electrically operated:*

9109 10 10	---	Of alarm clocks	u	10%	-
9109 10 90	---	Other	u	10%	- ”;

(ii) in heading 9114,—

(a) tariff item 9114 20 00 and the entries relating thereto shall be omitted;

(b) for sub-heading 9114 90, tariff items 9114 90 10 and 9114 90 20 and the entries relating thereto, the following shall be substituted, namely:—

“9114 90 - *Other:*

9114 90 30	---	Jewels	kg.	10%	-
------------	-----	--------	-----	-----	---



Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

	---	<i>Other:</i>		
9114 90 91	----	For watches	kg.	10% -
9114 90 92	----	For clocks	kg.	10% - ”;

(50) in Chapter 92, in heading 9205, for the entry in column (2), the following entry shall be substituted, namely:—

“WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINETS, TRUMPETS, BAGPIPES) OTHER THAN FAIRGROUND ORGANS AND MECHANICAL STREET ORGANS”;

(51) in Chapter 93,—

(i) in heading 9301,—

(a) in the portion occurring immediately after the heading 9301, in column (2), the words “- *Artillery weapons (for example, guns, howitzers and mortars):*” shall be omitted;

(b) for tariff items 9301 11 00 and 9301 19 00 and the entries relating thereto, the following sub-heading, tariff items and the entries shall be substituted, namely:—

“9301 10	-	<i>Artillery weapons (for example, guns, howitzers and mortars):</i>		
9301 10 10	---	Self propelled	u	10% -
9301 10 90	---	Other	u	10% - ”;

(ii) in heading 9305, for tariff items 9305 10 00 to 9305 29 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“9305 10 00	-	Of revolvers or pistols	kg.	10% -
9305 20	-	<i>Of shotguns or rifles of heading 9303:</i>		
9305 20 10	---	Shotgun barrels	kg.	10% -
9305 20 90	---	Other	kg.	10% - ”;

(52) in Chapter 94,—

(i) in Note 1, in clause (g), for the words and figures “headings 8519 to 8521”, the words and figures “heading 8519 or 8521” shall be substituted;

(ii) in Note 2, for clause (a), the following clause shall be substituted, namely:—

“(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;”;

(53) in Chapter 95,—

(i) in Note 1, in clause (m), for the words, brackets and figures “or radio remote control apparatus (heading 8526);”, the following words, brackets and figures shall be substituted, namely:—

‘, discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded (heading 8523), radio remote control apparatus (heading 8526) or cordless infrared remote control devices (heading 8543);’;

(ii) after Note 5, the following Sub-heading Note shall be inserted, namely:—

“Sub-heading Note

Sub-heading 9504 50 covers :

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	(a) Video game consoles from which the image is reproduced on television receiver, a monitor or other external screen or surface; or			
	(b) Video game machines having a self-contained video screen, whether or not portable.			
	This sub-heading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (sub-heading 9504 30).”;			
	(iii) in heading 9504,—			
	(a) in the entry in column (2), for the words “ARTICLES OF FUNFAIR”, the words “VIDEO GAME CONSOLES AND MACHINES, ARTICLES OF FUNFAIR” shall be substituted;			
	(b) tariff item 9504 10 00 and the entries relating thereto shall be omitted;			
	(c) for sub-heading 9504 30, tariff items 9504 30 10 to 9504 30 90 and the entries relating thereto, the following shall be substituted, namely:—			
“9504 30 00	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	u	10%	- ”;
	(d) after tariff item 9504 40 00 and the entries relating thereto, the following shall be inserted, namely:—			
“9504 50 00	- Video game consoles and machines, other than those of sub-heading 9504 30	u	10%	- ”;
	(e) after tariff item 9504 90 10 and the entries relating thereto, the following shall be inserted, namely:—			
“9504 90 20	--- Carrom board, with or without coins and strikers	u	10%	- ”;
	(54) in Chapter 96,—			
	(i) in heading 9608,—			
	(a) for tariff items 9608 10 10 and 9608 10 90 and the entries relating thereto, the following shall be substituted, namely:—			
	“--- With liquid ink (for rolling ball pen):			
9608 10 11	---- High value ball point pens (US \$ 100 and above c.i.f. per unit)	u	10%	-
9608 10 12	---- Ball point pens with body or cap of precious metal or rolled precious metal	u	10%	-
9608 10 19	---- Other	u	10%	-
	--- Other:			
9608 10 91	---- High value ball point pens (US \$ 100 and above c.i.f. per unit)	u	10%	-
9608 10 92	---- Ball point pens with body or cap of precious metal or rolled u precious metal		10%	-
9608 10 99	---- Other	u	10%	- ”;
	(b) for tariff item 9608 20 00, sub-heading 9608 31, tariff items 9608 31 10 and 9608 31 90, sub-heading 9608 39, tariff items 9608 39 10 to 9608 39 99 and the entries relating thereto, the following shall be substituted, namely:—			
“9608 20 00	- Felt tipped and other porous-tipped pens and markers	u	10%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
9608 30	- <i>Fountain pens, stylograph pens and other pens:</i>			
	--- <i>Fountain pens</i>			
9608 30 11	---- High value fountain pens (US \$ 100 and above c.i.f. per unit)	u	10%	-
9608 30 12	---- With body or cap of precious metal or rolled precious metal	u	10%	-
9608 30 19	---- Other	u	10%	-
	--- <i>Stylograph pens :</i>			
9608 30 21	---- High value pens (US \$ 100 and above c.i.f. per unit)	u	10%	-
9608 30 22	---- With body or cap of precious metal or rolled precious metal	u	10%	-
9608 30 29	---- Other	u	10%	-
	--- <i>Other :</i>			
9608 30 91	---- High value pens (US \$ 100 and above c.i.f. per unit)	u	10%	-
9608 30 92	---- With body or cap of precious metal or rolled precious metal	u	10%	-
9608 30 99	---- Other	u	10%	- ”;
(ii) after tariff item 9618 00 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be inserted, namely:—				
“9619	SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL			
961900	- <i>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:</i>			
9619 00 10	--- Sanitary towels (pads) or sanitary napkins	kg.	10%	-
9619 00 20	--- Tampons	kg.	10%	-
9619 00 30	--- Napkins and napkin liners for babies	kg.	10%	-
9619 00 40	--- Clinical diapers	kg.	10%	-
9619 00 90	--- Other	kg.	10%	- ”.

## THE SIXTH SCHEDULE

[See section 57(b)]

For the Second Schedule to the Customs Tariff Act, the following Schedule shall be substituted, namely:—

## ‘THE SECOND SCHEDULE—EXPORT TARIFF

## Notes:

1. In this Schedule, “Chapter”, “heading”, “sub-heading” and “tariff item” mean a Chapter, heading, sub-heading and tariff item respectively of the First Schedule to the Customs Tariff Act.

2. The rules for the interpretation of the First Schedule to the Customs Tariff Act, the Section and Chapter Notes and the General Rules for the interpretation of the First Schedule shall apply to the interpretation of this Schedule.

3. The abbreviation “%” in any column of this Schedule, in relation to the rate of duty, indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods as defined in section 14 of the Customs Act, 1962 (52 of 1962), the duty being equal to such percentage of the value as is indicated in that column.

Sl. No.	Chapter/heading/ sub-heading/ Tariff Item	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
1.	0901	Coffee	Rs. 2,200 per quintal
2.	0902	Tea	Rs. 5 per kilogram
3.	0904 11	Black pepper	Rs. 5 per kilogram
4.	0908 30	Cardamom	Rs. 50 per kilogram
5.	0910 30	Turmeric, in powder form	Rs. 1,500 per tonne
6.	0910 30	Turmeric, in other than powder form	Rs. 2,000 per tonne
7.	1006 30 20	Basmati rice	Rs. 12,000 per tonne
8.	1202 10	Ground nut in shell	Rs. 1,125 per tonne
9.	1202 20	Ground nut kernel	Rs. 1,500 per tonne
10.	2305	De-oiled ground nut oil cakes	Rs. 125 per tonne
11.	2305	De-oiled ground nut meal (solvent extracted variety)	Rs. 125 per tonne
12.	2306	De-oiled rice bran oil cake	15%
13.	2309	Animal feed	Rs. 125 per tonne
14.	2401	Tobacco unmanufactured	75 paise per kilogram or 20% whichever is lower
15.	2508 50	Sillimanite	20%
16.	2508 50	Kyanite	Rs. 40 per tonne
17.	2511 10	Barytes	Rs. 50 per tonne
18.	2516	Granite (including black granite) porphyry and basalt, all sorts	15%
19.	2525, 6814	Mica including fabricated mica	40%
20.	2526 20 00	Steatite (Talc)	20%
21.	2601 11	Iron ore and concentrates, Non-agglomerated	30%
22.	2601 12	Iron ore and concentrates, Agglomerated	30%
23.	2602	Manganese ore	Rs. 20 per tonne
24.	2610	Chromium ores and concentrates, all sorts	Rs. 3,000 per tonne
25.	2820 10 00	Manganese dioxide	20%
26.	41, 43	Hides, skins and leathers, tanned and untanned, all sorts but not including manufactures of leather	60%
27.	5101	Raw wool	25%
28.	5201	Raw cotton	Rs. 10,000 per tonne
29.	5202	Cotton waste, all sorts	40%
30.	5308	Coir yarn	15%
31.	Any chapter	Jute manufactures (including manufactures of Bimplipatam jute or of mesta fibre) when not in actual use as covering,	Rs. 150 per tonne

Sl. No.	Chapter/heading/ sub-heading/ Tariff Item	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
32.	5310, 6305	receptacles or binding for other goods not elsewhere specified Hessian cloth and bags— (i) Carpet backing; (ii) Other hessian cloth (including narrow backing cloth) and bags, when not in actual use as covering, receptacles or binding for other goods	Rs. 700 per tonne Rs. 1,000 per tonne
33.	5310	Jute canvas, jute webbings, jute tarpaulin cloth and manufactures thereof when not in actual use as covering, receptacles or binding for other goods	Rs. 200 per tonne
34.	5310	Sacking (cloth, bags, twist, yarn, rope and twine) when not in actual use as covering, receptacles or binding for other goods	Rs. 150 per tonne
35.	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	20%
36.	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having minimum purity by weight of 99.94% in lumps, pellets or similar forms	20%
37.	7204	Ferrous waste and scrap, remelting scrap ingots of iron or steel	20%
38.	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	20%
39.	7206	Iron and non-alloy steel in ingots or other primary forms	20%
40.	7207	Semi-finished products of iron or non-alloy steel	20%
41.	7208	Flat rolled products of iron or non-alloy steel, hot rolled, not clad, plated or coated	20%
42.	7209	Flat rolled products of iron or non-alloy steel, cold rolled (cold-reduced), not clad, plated or coated	20%
43.	7210	Flat rolled products of iron or non-alloy steel, plated or coated with zinc	20%
44.	7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	20%
45.	7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	20%
46.	7215	Other bars and rods of iron or non-alloy steel	20%
47.	7216	Angles, shapes and sections of iron or non-alloy steel	20%
48.	7217	Wire of iron or non-alloy steel	20%
49.	7303, 7304, 7305, 7306	Tubes and pipes, of iron or steel	20%.

## THE SEVENTH SCHEDULE

[See section 58(1)]

Description of item and imposition of safeguard duty thereon	Period of effect
(1)	(2)
On the basis of the final findings of the Director General (Safeguard), the safeguard duty on Caustic Soda lye, falling under tariff item 2815 12 00 of the First Schedule to the Customs Tariff Act, 1975 (57 of 1975), when imported into India, at the rate of fifteen per cent. <i>ad valorem</i> .	4th December, 2009 to 3rd March, 2010 (both days inclusive).

## THE EIGHTH SCHEDULE

[See section 68(1)]

Provisions of CENVAT Credit Rules, 2004 to be amended	Amendment	Date of effect of amendment
(1)	(2)	(3)
Rule 3 of the CENVAT Credit Rules, 2004 as published <i>vide</i> notification number G.S.R. 600(E), dated the 10th September, 2004 [23/2004-CENTRALEXCISE (N.T.), dated the 10th September, 2004]	<p>In the CENVAT Credit Rules, 2004, in rule 3, in sub-rule (1),—</p> <p>(a) in clause (ix), the word “and” occurring at the end shall be omitted;</p> <p>(b) after clause (ix), the following clause shall be inserted, namely:—</p> <p>“(ix a) the service tax leviable under section 66A of the Finance Act; and”.</p>	18th April, 2006.

## THE NINTH SCHEDULE

[See section 69(1)]

Sl. No.	Notification number and date	Amendment	Period of effect
(1)	(2)	(3)	(4)
1.	G.S.R. 679(E), dated the 25th August, 2003 [69/2003-Central Excise, dated 25th August, 2003]	In the notification referred to in column (2), in conditions (C) and (D), for the words "six months", at both places where they occur, the words "two years" shall be substituted.	25th August, 2003 to 31st March, 2006 (both days inclusive), in so far as it relates to period of investment referred to in conditions (C) and (D) referred to in column (3).
2.	G.S.R. 60(E), dated the 21st January, 2004 [8/2004-Central Excise, dated 21st January, 2004]	In the notification referred to in column (2), in conditions (C) and (D), for the words "six months", at both places where they occur, the words "two years" shall be substituted.	21st January, 2004 to 30th September, 2006 (both days inclusive), in so far as it relates to period of investment referred to in conditions (C) and (D) referred to in column (3).
3.	G.S.R. 60(E), dated the 21st January, 2004 as amended by G.S.R. 419(E), dated the 9th July, 2004 [28/2004-Central Excise, dated 9th July, 2004]	In the notification referred to in column (2), in conditions (C) and (D) relating to period of investment from escrow account, for the words "two years", at both places where they occur, the words "four years" shall be substituted.	9th July, 2004 to 31st May, 2011 (both days inclusive), in so far as it relates to period of investment made from escrow account referred to in conditions (C) and (D) referred to in column (3).



## THE TENTH SCHEDULE

[See section 70(a)(i)]

In the First Schedule to the Central Excise Tariff Act,—

(i) in Chapter 14, for the entry in column (4) occurring against tariff item 1404 90 50, the entry “5%” shall be substituted;

(ii) in Chapter 15,—

(a) in Note 5, for the portion beginning with the word and figures “heading 1507” and ending with the word and figures “or 1517 10 29”, the following shall be substituted, namely:—

“heading 1501 or 1502 or 1503 or 1504 or 1505 or 1506 or 1507 or 1508 or 1509 or 1510 or 1511 or 1512 or 1513 or 1514 or 1515 or 1518; or sub-heading 1516 20 or 1517 90; or tariff item 1516 10 00 or 1517 10 10 or 1517 10 21 or 1517 10 29”;

(b) for the entry in column (4) occurring against tariff items 1501 00 00, 1502 00 10, 1502 00 20, 1502 00 30, 1502 00 90, 1503 00 00, 1504 10 10, 1504 10 91, 1504 10 99, 1504 20 10, 1504 20 20, 1504 20 30, 1504 20 90, 1504 30 00, 1505 00 10, 1505 00 20, 1505 00 90, 1506 00 10, 1506 00 90 and 1516 10 00, the entry “5%” shall be substituted;

(iii) in Chapter 16, for the entry in column (4) occurring against tariff items 1601 00 00, 1602 10 00, 1602 20 00, 1602 31 00, 1602 32 00, 1602 39 00, 1602 41 00, 1602 42 00, 1602 49 00, 1602 50 00, 1602 90 00, 1603 00 10, 1603 00 20, 1603 00 90, 1604 11 00, 1604 12 10, 1604 12 90, 1604 13 10, 1604 13 20, 1604 14 10, 1604 14 90, 1604 15 00, 1604 16 00, 1604 19 00, 1604 20 00, 1604 30 00, 1605 10 00, 1605 20 00, 1605 30 00, 1605 40 00, 1605 90 10, 1605 90 20, 1605 90 30 and 1605 90 90, the entry “5%” shall be substituted;

(iv) in Chapter 19, for the entry in column (4) occurring against tariff items 1901 10 10, 1901 10 90, 1902 11 00, 1902 19 00, 1902 20 10, 1902 20 90, 1902 30 10, 1902 30 90 and 1903 00 00, the entry “5%” shall be substituted;

(v) in Chapter 21, for the entry in column (4) occurring against tariff items 2105 00 00 and 2106 90 92, the entry “5%” shall be substituted;

(vi) in Chapter 22,—

(a) after Note 6, the following Note shall be inserted, namely:—

‘7. In relation to products of this Chapter, labelling or relabelling of containers or packing or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to “manufacture”.’;

(b) for the entry in column (4) occurring against tariff item 2202 90 10, the entry “5%” shall be substituted;

(vii) in Chapter 26, after Note 3, the following Note shall be inserted, namely:—

‘4. In relation to products of this Chapter, the process of converting ores into concentrates shall amount to “manufacture”.’;

(viii) in Chapter 27, for the entry in column (4) occurring against tariff items 2701 11 00, 2701 12 00, 2701 19 10, 2701 19 20, 2701 19 90, 2701 20 10, 2701 20 90, 2702 10 00, 2702 20 00, 2703 00 10, 2703 00 90, 2704 00 10, 2704 00 20, 2704 00 30, 2704 00 40, 2704 00 90, 2706 00 10 and 2706 00 90, the entry “5%” shall be substituted;

(ix) in Chapter 30, for the entry in column (4) occurring against tariff items 3002 20 11, 3002 20 12, 3002 20 13, 3002 20 14, 3002 20 15, 3002 20 16, 3002 20 17, 3002 20 18, 3002 20 19, 3002 20 21, 3002 20 22, 3002 20 23, 3002 20 24, 3002 20 29, 3002 30 00, the entry “5%” shall be substituted

(x) in Chapter 32, for the entry in column (4) occurring against tariff items 3215 90 10 and 3215 90 20, the entry “5%” shall be substituted;

(xi) in Chapter 38, for the entry in column (4) occurring against tariff item 3824 50 10, the entry “5%” shall be substituted;

(xii) in Chapter 39, for the entry in column (4) occurring against tariff items 3916 10 20, 3916 20 11, 3916 20 91 and 3916 90 10, the entry “5%” shall be substituted;

(xiii) in Chapter 46, for the entry in column (4) occurring against tariff items 4601 21 00, 4601 22 00, 4601 29 00, 4601 92 00, 4601 93 00, 4601 94 00, 4601 99 00, 4602 11 00, 4602 12 00, 4602 19 11, 4602 19 19 and 4602 19 90, the entry "5%" shall be substituted;

(xiv) in Chapter 47, for the entry in column (4) occurring against tariff items 4701 00 00, 4702 00 00, 4703 11 00, 4703 19 00, 4703 21 00, 4703 29 00, 4704 11 00, 4704 19 00, 4704 21 00, 4704 29 00, 4705 00 00, 4706 10 00, 4706 20 00, 4706 30 00, 4706 91 00, 4706 92 00 and 4706 93 00, the entry "5%" shall be substituted;

(xv) in Chapter 48, for the entry in column (4) occurring against tariff items 4817 10 00 and 4817 20 00, the entry "5%" shall be substituted;

(xvi) in Chapter 49, for the entry in column (4) occurring against tariff items 4909 00 10, 4909 00 90, 4910 00 10 and 4910 00 90, the entry "5%" shall be substituted;

(xvii) in Chapter 53, for the entry in column (4) occurring against tariff items 5307 10 10 and 5307 20 00, the entry "10%" shall be substituted;

(xviii) in Chapter 56, for the entry in column (4) occurring against tariff item 5601 10 00, the entry "5%" shall be substituted;

(xix) in Chapter 58, for the entry in column (4) occurring against tariff items 5805 00 10, 5805 00 20, 5805 00 90, 5807 10 10, 5807 10 20, 5807 10 90, 5807 90 10 and 5807 90 90, the entry "5%" shall be substituted;

(xx) in Chapter 63, after Note 3, the following Notes shall be inserted, namely:—

'4. In relation to products of this Chapter, affixing a brand name on the product, labelling or relabelling of containers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".

5. In relation to products of this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.';

(xxi) in Chapter 69, for the entry in column (4) occurring against tariff item 6901 00 10, the entry "5%" shall be substituted;

(xxii) in Chapter 70, for the entry in column (4) occurring against tariff items 7020 00 11, 7020 00 12 and 7020 00 21, the entry "5%" shall be substituted;

(xxiii) in Chapter 71,—

(a) after Note 13, the following Note shall be inserted, namely:—

'14. In relation to products of this Chapter, the process of refining of dore bar shall amount to "manufacture".';

(b) for the entry in column (4) occurring against tariff item 7104 10 00, the entry "5%" shall be substituted;

(c) for the entry in column (4) occurring against tariff items 7106 10 00, 7106 91 00 and 7106 92 90, the entry "10%" shall be substituted.

(xxiv) in Chapter 72, after Note 4, the following Note shall be inserted, namely:—

'5. In relation to products of this Chapter, the process of galvanisation shall amount to "manufacture".'

(xxv) in Chapter 84, for the entry in column (4) occurring against tariff items 8452 10 12, 8452 10 22, 8452 30 10, 8452 30 90 and 8479 89 92, the entry "5%" shall be substituted;

(xxvi) in Chapter 88, for the entry in column (4) occurring against tariff items 8801 00 10, 8801 00 20, 8801 00 90, 8804 00 10, 8804 00 20, 8805 10 10, 8805 10 20, 8805 10 30, 8805 21 00 and 8805 29 00, the entry "5%" shall be substituted;

(xxvii) in Chapter 89, for the entry in column (4) occurring against tariff items 8901 10 10, 8901 10 20, 8901 10 30, 8901 10 40, 8901 10 90, 8901 20 00, 8901 30 00, 8901 90 00, 8904 00 00, 8905 10 00, 8905 20 00, 8905 90 10, 8905 90 90 and 8906 90 00, the entry "5%" shall be substituted;

(xxviii) in Chapter 90, for the entry in column (4) occurring against tariff items 9017 20 10, 9017 20 20, 9017 20 30 and 9017 20 90, the entry "5%" shall be substituted;

(xxix) in Chapter 93, for the entry in column (4) occurring against tariff items 9301 11 00, 9301 19 00, 9301 20 00 and 9301 90 00, the entry "5%" shall be substituted;

(xxx) in Chapter 94, for the entry in column (4) occurring against tariff item 9405 50 10, the entry "5%" shall be substituted;

(xxxi) in Chapter 96, for the entry in column (4) occurring against tariff items 9606 21 00, 9606 22 00, 9606 29 10, 9606 29 90, 9606 30 10, 9609 10 00, 9609 20 00, 9609 90 10, 9609 90 20, 9609 90 30 and 9609 90 90, the entry "5%" shall be substituted.

## THE ELEVENTH SCHEDULE

[See section 70(a)(ii)]

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

In the First Schedule to the Central Excise Tariff Act,—

(1) In Chapter 1,—

(i) in Note, in clause (a), for the figures and word “0301, 0306 or 0307,” the figures and word “0301, 0306, 0307 or 0308,” shall be substituted;

(ii) in heading 0101, for sub-heading 0101 10, tariff items 0101 10 10 to 0101 10 90, sub-heading 0101 90, tariff items 0101 90 10 to 0101 90 90 and the entries relating thereto, the following shall be substituted, namely:—

	“-	<i>Horses:</i>	
0101 21 00	--	Pure-bred breeding animals	u
0101 29	--	<i>Other:</i>	
0101 29 10	---	Horses for polo	u
0101 29 90	---	Other	u
0101 30	-	<i>Asses:</i>	
0101 30 10	---	Pure-bred breeding animals	u
0101 30 20	---	Livestock	u
0101 30 90	---	Other	u
0101 90	-	<i>Other:</i>	
0101 90 30	---	Mules and hinnies as livestock	u
0101 90 90	---	Other	u”;

(iii) in heading 0102, for sub-heading 0102 10, tariff items 0102 10 10 to 0102 10 90, sub-heading 0102 90, tariff items 0102 90 10 to 0102 90 90 and the entries relating thereto, the following shall be substituted, namely:—

	“-	<i>Cattle:</i>	
0102 21	--	<i>Pure-bred breeding animals:</i>	
0102 21 10	---	Bulls	u
0102 21 20	---	Cows	u
0102 29	--	<i>Other:</i>	
0102 29 10	---	Bulls	u
0102 29 90	---	Other, including calves	u
	-	<i>Buffalo:</i>	
0102 31 00	--	Pure-bred breeding animals	u
0102 39 00	--	Other	u
0102 90	-	<i>Other:</i>	
0102 90 10	---	Pure-bred breeding animals	u
0102 90 90	---	Other	u”;

(iv) in heading 0105, for tariff item 0105 19 00 and the entries relating thereto, the following shall be substituted, namely:—

“0105 13 00	--	Ducks	u
0105 14 00	--	Geese	u
0105 15 00	--	Guinea fowls	u”;

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(v) in heading 0106,—

(a) for tariff item 0106 12 00 and the entries relating thereto, the following shall be substituted, namely:—

“0106 12 00	--	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the sub-order Pinnipedia)	u
0106 13 00	--	Camels and other camelids (Camelidae)	u
0106 14 00	--	Rabbits and hares	u”;

(b) after tariff item 0106 32 00 and the entries relating thereto, the following shall be inserted, namely:—

“0106 33 00	--	Ostriches; emus ( <i>Dromaius novaehollandiae</i> )	u”;
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(c) for sub-heading 0106 90, tariff items 0106 90 10 to 0106 90 90 and the entries relating thereto, the following shall be substituted, namely:—

“- Insects:			
0106 41 -- Bees:			
0106 41 10	---	Pureline stock	u
0106 41 90	---	Other	u
0106 49 -- Other:			
0106 49 10	---	Pureline stock	u
0106 49 90	---	Other	u
0106 90 00	-	Other	u”;

(2) In Chapter 2,—

(i) in heading 0207, for tariff items 0207 27 00 to 0207 36 00 and the entries relating thereto, the following shall be substituted, namely:—

“0207 27 00	--	Cuts and offal, frozen	kg.	Nil
-		Of ducks:		
0207 41 00	--	Not cut in pieces, fresh or chilled	kg.	Nil
0207 42 00	--	Not cut in pieces, frozen	kg.	Nil
0207 43 00	--	Fatty livers, fresh or chilled	kg.	Nil
0207 44 00	--	Other, fresh or chilled	kg.	Nil
0207 45 00	--	Other, frozen	kg.	Nil
-		Of geese:		
0207 51 00	--	Not cut in pieces, fresh or chilled	kg.	Nil
0207 52 00	--	Not cut in pieces, frozen	kg.	Nil
0207 53 00	--	Fatty livers, fresh or chilled	kg.	Nil
0207 54 00	--	Other, fresh or chilled	kg.	Nil
0207 55 00	--	Other, frozen	kg.	Nil
0207 60 00	-	Of guinea fowls	kg.	Nil”;

(ii) in heading 0208,—

(a) for tariff item 0208 40 00 and the entries relating thereto, the following shall be substituted, namely:—

“0208 40 00	-	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia);	kg.	Nil”;
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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>of seals, sea lions and walruses (mammals of the sub-order Pinnipedia)</i>		
	(b) after tariff item 0208 50 00 and the entries relating thereto, the following shall be inserted, namely:—		
“0208 60 00	- Of camels and other camelids ( <i>Camelidae</i> )	kg.	Nil”;
	(iii) for tariff item 0209 00 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—		
“0209	PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED		
0209 10 00	- Of pigs	kg.	Nil
0209 90 00	- Other	kg.	Nil”;
	(iv) in heading 0210, for tariff item 0210 92 00 and the entries relating thereto, the following shall be substituted, namely:—		
“0210 92 00	-- <i>Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the sub-order Pinnipedia)</i>	kg.	Nil”;
	(3) In Chapter 3,—		
	(i) in heading 0301,—		
	(a) for tariff item 0301 10 00 and the entries relating thereto, the following shall be substituted, namely:—		
	“Ornamental fish :		
0301 11 00	-- Freshwater	kg.	Nil
0301 19 00	-- Other	kg.	Nil”;
	(b) for tariff items 0301 93 00 and 0301 94 00 and the entries relating thereto, the following shall be substituted, namely:—		
“0301 93 00	-- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> )	kg.	Nil
0301 94 00	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	kg.	Nil”;
	(ii) in heading 0302,—		
	(a) for tariff item 0302 12 00 and the entries relating thereto, the following shall be substituted, namely:—		
“0302 13 00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	kg.	Nil
0302 14 00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg.	Nil”;
	(b) after tariff item 0302 23 00 and the entries relating thereto, the following shall be inserted, namely:—		
“0302 24 00	-- Turbots ( <i>Psetta maxima</i> , <i>Scophthalmidae</i> )	kg.	Nil”;
	(c) for tariff item 0302 35 00 and the entries relating thereto, the following shall be substituted, namely:—		
“0302 35 00	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	kg.	Nil”;
	(d) for tariff items 0302 40 00 to 0302 68 00, sub-heading 0302 69, tariff items 0302 69 10 to 0302 70 00 and the entries relating thereto, the following shall be substituted, namely:—		
	“Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis spp.</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		<i>(Sardinella spp.)</i> , brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), cobia ( <i>Rachycentron canadum</i> ) and swordfish ( <i>Xiphias gladius</i> ), excluding livers and roes:		
0302 41 00	--	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg.	Nil
0302 42 00	--	Anchovies ( <i>Engraulis spp.</i> )	kg.	Nil
0302 43 00	--	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	kg.	Nil
0302 44 00	--	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	kg.	Nil
0302 45 00	--	Jack and horse mackerel ( <i>Trachurus spp.</i> )	kg.	Nil
0302 46 00	--	Cobia ( <i>Rachycentron canadum</i> )	kg.	Nil
0302 47 00	--	Swordfish ( <i>Xiphias gladius</i> )	kg.	Nil
	-	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes :		
0302 51 00	--	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg.	Nil
0302 52 00	--	Haddock ( <i>Melanogrammus aeglefinus</i> )	kg.	Nil
0302 53 00	--	Coalfish ( <i>Pollachius virens</i> )	kg.	Nil
0302 54 00	--	Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg.	Nil
0302 55 00	--	Alaska Pollack ( <i>Theragra chalcogramma</i> )	kg.	Nil
0302 56 00	--	Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	kg.	Nil
0302 59 00	--	Other	kg.	Nil
	-	<i>Tilapias (Oreochromis spp.)</i> , catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding livers and roes :		
0302 71 00	--	<i>Tilapias (Oreochromis spp.)</i>	kg.	Nil
0302 72 00	--	Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg.	Nil
0302 73 00	--	Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> )	kg.	Nil
0302 74 00	--	Eels ( <i>Anguilla spp.</i> )	kg.	Nil
0302 79 00	--	Other	kg.	Nil
	-	Other fish, excluding livers and roes :		
0302 81 00	--	Dogfish and other sharks	kg.	Nil
0302 82 00	--	Rays and skates ( <i>Rajidae</i> )	kg.	Nil
0302 83 00	--	Toothfish ( <i>Dissostichus spp.</i> )	kg.	Nil
0302 84 00	--	Seabass ( <i>Dicentrarchus spp.</i> )	kg.	Nil
0302 85 00	--	Seabream ( <i>Sparidae</i> )	kg.	Nil
0302 89	--	Other:		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0302 89 10	---	Hilsa	kg.	Nil
0302 89 20	---	Dara	kg.	Nil
0302 89 30	---	Pomfret	kg.	Nil
0302 89 90	---	Other	kg.	Nil
0302 90 00	-	Livers and roes	kg.	Nil";
(iii) for heading 0303, tariff items 0303 11 00 to 0303 78 00, sub-heading 0303 79, tariff items 0303 79 10 to 0303 79 99, sub-heading 0303 80, tariff items 0303 80 10 and 0303 80 90 and the entries relating thereto, the following shall be substituted, namely:—				
<b>"0303</b>		<b>FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304</b>		
	-	<i>Salmonidae, excluding livers and roes :</i>		
0303 11 00	--	Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	kg.	Nil
0303 12 00	--	Other Pacific salmon ( <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	kg.	Nil
0303 13 00	--	Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg.	Nil
0303 14 00	--	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg.	Nil
0303 19 00	--	Other	kg.	Nil
	-	<i>Tilapias (Oreochromis spp.)</i> , catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding livers and roes :		
0303 23 00	--	<i>Tilapias (Oreochromis spp.)</i>	kg.	Nil
0303 24 00	--	Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg.	Nil
0303 25 00	--	Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> )	kg.	Nil
0303 26 00	--	Eels ( <i>Anguilla spp.</i> )	kg.	Nil
0303 29 00	--	Other	kg.	Nil
	-	<i>Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)</i> , excluding livers and roes :		
0303 31 00	--	Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg.	Nil
0303 32 00	--	Plaice ( <i>Pleuronectes platessa</i> )	kg.	Nil
0303 33 00	--	Sole ( <i>Solea spp.</i> )	kg.	Nil
0303 34 00	--	Turbots ( <i>Psetta maxima</i> , <i>Scophthalmidae</i> )	kg.	Nil
0303 39 00	--	Other	kg.	Nil
	-	<i>Tunas (of the genus Thunnus)</i> , skipjack or stripe-bellied bonito [ <i>Euthynnus (Katsuwonus) pelamis</i> ], excluding livers and roes :		



Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0303 41 00	--	Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	kg.	Nil
0303 42 00	--	Yellowfin tunas ( <i>Thunnus albacares</i> )	kg.	Nil
0303 43 00	--	Skipjack or stripe-bellied bonito	kg.	Nil
0303 44 00	--	Bigeye tunas ( <i>thunnus obesus</i> )	kg.	Nil
0303 45 00	--	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	kg.	Nil
0303 46 00	--	Southern bluefin tunas ( <i>thunnus maccoyii</i> )	kg.	Nil
0303 49 00	--	Other	kg.	Nil
	-	<i>Herrings (Clupea harengus, Clupea pallasii), sardines (Sardina ilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes :</i>		
0303 51 00	--	Herrings ( <i>Clupea harengus, Clupea pallasii</i> )	kg.	Nil
0303 53 00	--	Sardines ( <i>Sardina pilchardus, Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	kg.	Nil
0303 54 00	--	Mackerel ( <i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i> )	kg.	Nil
0303 55 00	--	Jack and horse mackerel ( <i>Trachurus spp.</i> )	kg.	Nil
0303 56 00	--	Cobia ( <i>Rachycentron canadum</i> )	kg.	Nil
0303 57 00	--	Swordfish ( <i>Xiphias gladius</i> )	kg.	Nil
	-	<i>Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :</i>		
0303 63 00	--	Cod ( <i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i> )	kg.	Nil
0303 64 00	--	Haddock ( <i>Melanogrammus aeglefinus</i> )	kg.	Nil
0303 65 00	--	Coalfish ( <i>Pollachius virens</i> )	kg.	Nil
0303 66 00	--	Hake ( <i>Merluccius spp., Urophycis spp.</i> )	kg.	Nil
0303 67 00	--	Alaska Pollack ( <i>Theragra chalcogramma</i> )	kg.	Nil
0303 68 00	--	Blue whittings ( <i>Micromesistius poutassou, Micromesistius australis</i> )	kg.	Nil
0303 69 00	--	Other	kg.	Nil
	-	<i>Other fish, excluding livers and roes :</i>		
0303 81	--	<i>Dogfish and other sharks:</i>		
0303 81 10	---	Dogfish	kg.	Nil
0303 81 90	---	Other Sharks	kg.	Nil
0303 82 00	--	Rays and skates ( <i>Rajidae</i> )	kg.	Nil
0303 83 00	--	Toothfish ( <i>Dissostichus spp.</i> )	kg.	Nil
0303 84 00	--	Seabass ( <i>Dicentrarchus spp.</i> )	kg.	Nil
0303 89	--	<i>Other:</i>		
0303 89 10	---	Hilsa	kg.	Nil
0303 89 20	---	Dara	kg.	Nil
0303 89 30	---	Ribbon fish	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0303 89 40	Seer	kg.	Nil
0303 89 50	Pomfret ( <i>white or silver or black</i> )	kg.	Nil
0303 89 60	Ghole	kg.	Nil
0303 89 70	Threadfin	kg.	Nil
0303 89 80	Croackers, groupers, flounders	kg.	Nil
	<i>Other:</i>		
0303 89 91	Edible fishmaws of wild life	kg.	Nil
0303 89 92	Edible sharkfins of wild life	kg.	Nil
0303 89 99	Other	kg.	Nil
0303 90	<i>Livers and roes:</i>		
0303 90 10	Egg or egg yolk of fish	kg.	Nil
0303 90 90	Other	kg.	Nil";
(iv) for heading 0304, tariff items 0304 11 00 to 0304 22 00, Sub-heading 0304 29, tariff items 0304 29 10 to 0304 99 00 and the entries relating thereto, the following shall be substituted, namely:—			
<b>"0304</b>	<b>FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN</b>		
-	<i>Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):</i>		
0304 31 00	Tilapias ( <i>Oreochromis spp.</i> )	kg.	Nil
0304 32 00	Catfish ( <i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i> )	kg.	Nil
0304 33 00	Nile Perch ( <i>Lates niloticus</i> )	kg.	Nil
0304 39 00	Other	kg.	Nil
-	<i>Fresh or chilled fillets of other fish :</i>		
0304 41 00	Pacific salmon ( <i>Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus</i> ) Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg.	Nil
0304 42 00	Trout ( <i>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster</i> )	kg.	Nil
0304 43 00	Flat fish ( <i>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae</i> )	kg.	Nil
0304 44 00	Fish of the families <i>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae</i>	kg.	Nil
0304 45 00	Swordfish ( <i>Xiphias gladius</i> )	kg.	Nil
0304 46 00	Toothfish ( <i>Dissostichus spp.</i> )	kg.	Nil
0304 49	<i>Other:</i>		
0304 49 10	Hilsa	kg.	Nil
0304 49 20	Shark	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0304 49 30	---	Seer	kg.	Nil
0304 49 40	---	Tuna	kg.	Nil
0304 49 90	---	Other	kg.	Nil
	-	<i>Other, fresh or chilled :</i>		
0304 51 00	--	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg.	Nil
0304 52 00	--	Salmonidae	kg.	Nil
0304 53 00	--	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg.	Nil
0304 54 00	--	Swordfish ( <i>Xiphias gladius</i> )	kg.	Nil
0304 55 00	--	Toothfish ( <i>Dissostichus spp.</i> )	kg.	Nil
0304 59	--	<i>Other :</i>		
0304 59 10	---	Hiisa	kg.	Nil
0304 59 20	---	Shark	kg.	Nil
0304 59 30	---	Seer	kg.	Nil
0304 59 40	---	Tuna	kg.	Nil
0304 59 90	---	Other	kg.	Nil
	-	<i>Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) :</i>		
0304 61 00	--	Tilapias ( <i>Oreochromis spp.</i> )	kg.	Nil
0304 62 00	--	Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg.	Nil
0304 63 00	--	Nile Perch ( <i>Lates niloticus</i> )	kg.	Nil
0304 69 00	--	Other	kg.	Nil
	-	<i>Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:</i>		
0304 71 00	--	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg.	Nil
0304 72 00	--	Haddock ( <i>Melanogrammus aeglefinus</i> )	kg.	Nil
0304 73 00	--	Coalfish ( <i>Pollachius virens</i> )	kg.	Nil
0304 74 00	--	Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg.	Nil
0304 75 00	--	Alaska Pollack ( <i>Theragra chalcogramma</i> )	kg.	Nil
0304 79 00	--	Other	kg.	Nil
	-	<i>Frozen fillets of other fish :</i>		
0304 81 00	--	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus</i>	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		<i>rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		
0304 82 00	--	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg.	Nil
0304 83 00	--	Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	kg.	Nil
0304 84 00	--	Swordfish ( <i>Xiphias gladius</i> )	kg.	Nil
0304 85 00	--	Toothfish ( <i>Dissostichus spp.</i> )	kg.	Nil
0304 86 00	--	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg.	Nil
0304 87 00	--	Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito [ <i>Euthynnus (Katsuwonus) pelamis</i> ]	kg.	Nil
0304 89	--	Other:		
0304 89 10	---	Hilsa	kg.	Nil
0304 89 20	---	Shark	kg.	Nil
0304 89 30	---	Seer	kg.	Nil
0304 89 90	---	Other	kg.	Nil
	-	Other, frozen:		
0304 91 00	--	Swordfish ( <i>Xiphias gladius</i> )	kg.	Nil
0304 92 00	--	Toothfish ( <i>Dissostichus spp.</i> )	kg.	Nil
0304 93 00	--	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg.	Nil
0304 94 00	--	Alaska Pollack ( <i>Theragra chalcogramma</i> )	kg.	Nil
0304 95 00	--	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack ( <i>Theragra chalcogramma</i> )	kg.	Nil
0304 99 00	--	Other	kg.	Nil";
(v) for heading 0305, tariff items 0305 10 00 to 0305 51 00, sub-heading 0305 59, tariff items 0305 59 10 to 0305 63 00, sub-heading 0305 69, tariff items 0305 69 10 to 0305 69 90 and the entries relating thereto, the following shall be substituted, namely:—				
"0305		FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS, OF FISH FIT FOR HUMAN CONSUMPTION		
0305 10 00	-	Flours, meals and pellets, of fish fit for human consumption	kg.	Nil
0305 20 00	-	Livers and roes of fish, dried, smoked, salted or in brine	kg.	Nil
	-	Fish fillets, dried, salted or in brine, but not smoked :		
0305 31 00	--	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> ,	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		<i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		
0305 32 00	--	Fish of the families <i>Bregmacerotidae</i> , <i>Uclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg.	Nil
0305 39 00	--	Other	kg.	Nil
	-	Smoked fish, including fillets, other than edible fish offal :		
0305 41 00	--	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg.	Nil
0305 42 00	--	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg.	Nil
0305 43 00	--	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg.	Nil
0305 44 00	--	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg.	Nil
0305 49 00	--	Other	kg.	Nil
	-	Dried fish, other than edible fish offal, whether or not salted but not smoked:		
0305 51 00	--	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg.	Nil
0305 59	--	Other:		
0305 59 10	---	Mumbai Duck	kg.	Nil
0305 59 20	---	Seer without head	kg.	Nil
0305 59 30	---	Sprats	kg.	Nil
0305 59 90	---	Other	kg.	Nil
	-	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:		
0305 61 00	--	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg.	Nil
0305 62 00	--	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg.	Nil
0305 63 00	--	Anchovies ( <i>Engraulis spp.</i> )		
0305 64 00	--	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg.	Nil
0305 69	--	Other:		
0305 69 10	---	Mumbai Duck	kg.	Nil
0305 69 20	---	Seer without head	kg.	Nil
0305 69 30	---	Sprats	kg.	Nil
0305 69 90	---	Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
-	<i>Fish fins, heads, tails, maws and other edible fish offal :</i>		
0305 71 00	-- Shark fins	kg.	Nil
0305 72 00	-- Fish heads, tails and maws	kg.	Nil
0305 79 00	-- Other	kg.	Nil”;

(vi) in heading 0306,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

“CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.”;

(b) the sub-heading 0306 13, tariff items 0306 13 11, 0306 13 19, 0306 13 20 and the entries relating thereto shall be omitted;

(c) after tariff item 0306 14 00 and the entries relating thereto, the following shall be inserted, namely:—

“0306 15 00	--	Norway lobsters ( <i>Nephrops norvegicus</i> )	kg.	Nil
0306 16	--	<i>Cold-water shrimps and prawns (Pandalus spp., Crangon crangon):</i>		
0306 16 10	---	Accelerated Freeze Dried (AFD)	kg.	Nil
0306 16 90	---	Other	kg.	Nil
0306 17	--	<i>Other shrimps and prawns :</i>		
	---	<i>Scampi (Macrobrachium spp):</i>		
0306 17 11	----	Accelerated Freeze Dried (AFD)	kg.	Nil
0306 17 19	----	Other	kg.	Nil
0306 17 90	---	Other	kg.	Nil”;

(d) sub-heading 0306 23, tariff items 0306 23 10 and 0306 23 90 and the entries relating thereto shall be omitted;

(e) after tariff item 0306 24 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be inserted, namely:—

“0306 25 00	--	Norway lobsters ( <i>Nephrops norvegicus</i> )	kg.	Nil
0306 26 00	--	<i>Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)</i>	kg.	Nil
0306 27	--	<i>Other shrimps and prawns:</i>		
0306 27 10	---	Powdered	kg.	Nil
0306 27 90	---	Other	kg.	Nil”;

(vii) in heading 0307,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

“MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF MOLLUSCS, FIT FOR HUMAN CONSUMPTION”;

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(b) for tariff item 0307 10 00 and the entries relating thereto, the following shall be substituted, namely:—

	--	<i>Oysters :</i>		
0307 11 00	--	Live, fresh or chilled	kg.	Nil
0307 19 00	--	Other	kg.	Nil";

(c) for the tariff items 0307 60 00 to 0307 99 90 and the entries relating thereto, the following shall be substituted, namely:—

"0307 60 00	-	Snails, other than sea snails	kg.	Nil
	-	<i>Clams, cockles and ark shells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae) :</i>		
0307 71 00	--	Live, fresh or chilled	kg.	Nil
0307 79 00	--	Other	kg.	Nil
	-	<i>Abalone (Haliotis spp.):</i>		
0307 81 00	--	Live, fresh or chilled	kg.	Nil
0307 89 00	--	Other	kg.	Nil
	-	<i>Other, including flours, meals and pellets, fit for human consumption :</i>		
0307 91 00	--	Live, fresh or chilled	kg.	Nil
0307 99 00	--	Other	kg.	Nil";

(viii) after tariff item 0307 99 00 as so substituted, the following heading, sub-heading, tariff items and entries shall be inserted, namely:—

"0308		AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, FIT FOR HUMAN CONSUMPTION		
	-	<i>Sea cucumbers (Stichopus japonicus, Holothurioidea) :</i>		
0308 11 00	--	Live, fresh or chilled	kg.	Nil
0308 19 00	--	Other	kg.	Nil
	-	<i>Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus) :</i>		
0308 21 00	--	Live, fresh or chilled	kg.	Nil
0308 29 00	--	Other	kg.	Nil
0308 30	-	<i>Jellyfish (Rhopilema spp.):</i>		
0308 30 10	---	Live, fresh or chilled	kg.	Nil
0308 30 20	---	Dried, salted or frozen	kg.	Nil
0308 90 00	--	Other	kg.	Nil";

(4) in Chapter 4,—

(i) in heading 0401, for tariff item 0401 30 00 and the entries relating thereto, the following shall be substituted, namely:—

"0401 40 00	-	Of a fat content, by weight, exceeding 6% but not exceeding 10%	kg.	Nil
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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0401 50 00	- Of a fat content, by weight, exceeding 10%	kg.	Nil”;
(ii) for heading 0407, sub-heading 0407 00, tariff items 0407 00 10 to 0407 00 90, and the entries relating thereto, the following shall be substituted, namely:—			
“ 0407	BIRDS’ EGGS, IN SHELL, FRESH, PRESERVED OR COOKED		
-	<i>Fertilised eggs for incubation:</i>		
0407 11 00	-- Of fowls of the species <i>Gallus domesticus</i>	u	
0407 19	-- <i>Other:</i>		
0407 19 10	--- Of ducks	u	
0407 19 90	--- Other	u	
-	<i>Other fresh eggs:</i>		
0407 21 00	-- Of fowls of the species <i>Gallus domesticus</i>	u	
0407 29 00	-- Other		
0407 90 00	- Other	u”;	
(5) in Chapter 6,—			
(i) in heading 0603, after tariff item 0603 14 00 and the entries relating thereto, the following shall be inserted, namely:—			
“0603 15 00	-- Lilies ( <i>Lilium spp.</i> )	kg.”;	
(ii) in heading 0604, for tariff items 0604 10 00 to 0604 99 00 and the entries relating thereto the following shall be substituted, namely:—			
“0604 20 00	- Fresh	kg.	
0604 90 00	- Other	kg.”;	
(6) In Chapter 7,—			
(i) in heading 0709, for sub-heading 0709 90, tariff items 0709 90 10 to 0709 90 90 and the entries relating thereto, the following shall be substituted, namely:—			
“-	<i>Other:</i>		
0709 91 00	-- Globe artichokes	kg.	Nil
0709 92 00	-- Olives	kg.	Nil
0709 93 00	-- Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )	kg.	Nil
0709 99	-- <i>Other:</i>		
0709 99 10	--- Green Pepper	kg.	Nil
0709 99 20	--- Mixed vegetables	kg.	Nil
0709 99 90	--- Other	kg.	Nil”;
(ii) in heading 0713,—			
(a) after tariff item 0713 33 00 and the entries relating thereto, the following shall be inserted, namely:—			
“0713 34 00	-- Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> )	kg.	Nil
0713 35 00	-- Cow peas ( <i>Vigna unguiculata</i> )	kg.	Nil”;
(b) after tariff item 0713 50 00 and the entries relating thereto, the following shall be inserted, namely:—			
“0713 60 00	- Pigeon peas ( <i>Cajanus cajan</i> )	kg.	Nil”;
(c) for tariff items 0713 90 10 to 0713 90 99 and the entries relating thereto, the following shall be substituted, namely:—			
“0713 90 10	--- Split	kg.	Nil



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0713 90 90	--- Other	kg.	Nil";
(iii) in heading 0714, after tariff item 0714 20 00 and the entries relating thereto, the following shall be inserted, namely:—			
"0714 30 00	- Yams ( <i>Dioscorea spp.</i> )	kg.	Nil
0714 40 00	- Taro ( <i>Colocasia spp.</i> )	kg.	Nil
0714 50 00	- Yautia ( <i>Xanthosoma spp.</i> )	kg.	Nil";
(7) in Chapter 8,—			
(i) in heading 0801, after tariff item 0801 11 00 and the entries relating thereto, the following shall be inserted, namely:—			
"0801 12	-- <i>In the inner shell (endocarp):</i>		
0801 12 10	--- Fresh	kg.	Nil
0801 12 20	--- Dried	kg.	Nil
0801 12 90	--- Other	kg.	Nil";
(ii) in heading 0802, for tariff items 0802 40 00 to 0802 60 00, sub-heading 0802 90, tariff items 0802 90 11 to 0802 90 90 and the entries relating thereto, the following shall be substituted, namely:—			
"	<i>Chestnuts (Castanea spp.) :</i>		
0802 41 00	-- In shell	kg.	Nil
0802 42 00	-- Shelled	kg.	Nil
-	<i>Pistachios :</i>		
0802 51 00	-- In shell	kg.	Nil
0802 52 00	-- Shelled	kg.	Nil
-	<i>Macadamia nuts :</i>		
0802 61 00	-- In shell	kg.	Nil
0802 62 00	-- Shelled	kg.	Nil
0802 70 00	- Kola nuts ( <i>Cola spp.</i> )	kg.	Nil
0802 80	- <i>Areca nuts:</i>		
0802 80 10	--- Whole	kg.	Nil
0802 80 20	--- Split	kg.	Nil
0802 80 30	--- Ground	kg.	Nil
0802 80 90	--- Other	kg.	Nil
0802 90 00	- Other	kg.	Nil";
(iii) for tariff item 0803 00 00 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—			
"0803	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED		
0803 10	- <i>Plantains:</i>		
0803 10 10	--- Curry plantain	kg.	Nil
0803 10 90	--- Other	kg.	Nil
0803 90	- <i>Other:</i>		
0803 90 10	--- Bananas, fresh	kg.	Nil
0803 90 90	--- Other	kg.	Nil";

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(iv) in heading 0808, for tariff item 0808 20 00 and the entries relating thereto, the following shall be substituted, namely:—

“0808 30 00	- Pears	kg.	Nil
0808 40 00	- Quinces	kg.	Nil”;

(v) in heading 0809, for tariff item 0809 20 00 and the entries relating thereto, the following shall be substituted, namely:—

“-	Cherries :		
0809 21 00	-- Sour cherries ( <i>Prunus cerasus</i> )	kg.	Nil
0809 29 00	-- Other	kg.	Nil”;

(vi) in heading 0810,—

(a) after tariff item 0810 20 00 and the entries relating thereto, the following shall be inserted, namely:—

“0810 30 00	- Black, white or red currants and gooseberries	kg.	Nil”;
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(b) after tariff item 0810 60 00 and the entries relating thereto, the following shall be inserted, namely:—

“0810 70 00	- Persimmons	kg.	Nil”;
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(8) in Chapter 9,—

(i) in heading 0904, for sub-heading 0904 20, tariff items 0904 20 10 to 0904 20 90 and the entries relating thereto, the following shall be substituted, namely:—

“- *Fruits of the genus Capsicum or of the genus Pimenta :*

0904 21	-- <i>Dried, neither crushed nor ground:</i>		
0904 21 10	--- Of genus Capsicum	kg.	Nil
0904 21 20	--- Of genus Pimenta	kg.	Nil
0904 22	-- <i>Crushed or ground:</i>		
	--- <i>Of genus Capsicum:</i>		
0904 22 11	---- Chilly Powder	kg.	Nil
0904 22 12	---- Chilly seeds	kg.	Nil
0904 22 19	---- Other	kg.	Nil
	--- <i>Of genus Pimenta:</i>		
0904 22 21	---- Powder	kg.	Nil
0904 22 29	---- Other	kg.	Nil”;

(ii) for heading 0905 sub-heading 0905 00, tariff items 0905 00 10 to 0905 00 90 and the entries relating thereto, the following shall be substituted, namely:—

“0905	VANILLA		
0905 10 00	- Neither crushed nor ground	kg.	Nil
0905 20 00	- Crushed or ground	kg.	Nil”;

(iii) for heading 0907, tariff items 0907 00 10 to 0907 00 90 and the entries relating thereto, the following shall be substituted, namely:—

“0907	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)		
0907 10	- <i>Neither crushed nor ground:</i>		
0907 10 10	--- Extracted	kg.	Nil
0907 10 20	--- Not Extracted (other than stem)	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0907 10 30	--- Stem	kg.	Nil
0907 10 90	--- Other	kg.	Nil
0907 20 00	- Crushed or ground	kg.	Nil";

(iv) in heading 0908, for sub-heading 0908 10, tariff items 0908 10 10 to 0908 20 00, sub-heading 0908 30, tariff items 0908 30 10 to 0908 30 90 and the entries relating thereto, the following shall be substituted, namely:—

“- <i>Nutmeg :</i>			
0908 11	-- <i>Neither crushed nor ground:</i>		
0908 11 10	--- In shell	kg.	Nil
0908 11 20	--- Shelled	kg.	Nil
0908 12 00	-- Crushed or ground	kg.	Nil
- <i>Mace :</i>			
0908 21 00	-- Neither crushed nor ground	kg.	Nil
0908 22 00	-- Crushed or ground	kg.	Nil
- <i>Cardamoms :</i>			
0908 31	-- <i>Neither crushed nor ground:</i>		
0908 31 10	--- Large (amomum)	kg.	Nil
0908 31 20	--- Small (ellettaria), alleppey green	kg.	Nil
0908 31 30	--- Small, coorg green	kg.	Nil
0908 31 40	--- Small, bleached, half bleached or bleachable	kg.	Nil
0908 31 50	--- Small, mixed	kg.	Nil
0908 31 90	--- Other	kg.	Nil
0908 32	-- <i>Crushed or ground:</i>		
0908 32 10	--- Powder	kg.	Nil
0908 32 20	--- Small cardamom seeds	kg.	Nil
0908 32 30	--- Cardamom husk	kg.	Nil
0908 32 90	--- Other	kg.	Nil";

(v) in heading 0909, for sub-heading 0909 10, tariff items 0909 10 11 to 0909 10 29, sub-heading 0909 20, tariff items 0909 20 10 and 0909 20 90, sub-heading 0909 30, tariff items 0909 30 11 to 0909 30 29, sub-heading 0909 40, tariff items 0909 40 10 and 0909 40 90, sub-heading 0909 50, tariff items 0909 50 11 to 0909 50 29 and the entries relating thereto, the following shall be substituted, namely:—

“- <i>Seeds of coriander :</i>			
0909 21	-- <i>Neither crushed nor ground:</i>		
0909 21 10	--- Of seed quality	kg.	Nil
0909 21 90	--- Other	kg.	Nil
0909 22 00	-- Crushed or ground	kg.	Nil
- <i>Seeds of cumin :</i>			
0909 31	-- <i>Neither crushed nor ground:</i>		
--- <i>Cumin, black:</i>			
0909 31 11	---- Of seed quality	kg.	Nil
0909 31 19	---- Other	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
	---	<i>Cumin, other than black:</i>		
0909 31 21	----	Of seed quality	kg.	Nil
0909 31 29	----	Other	kg.	Nil
0909 32 00	--	<i>Crushed or ground:</i>	kg.	Nil
	-	<i>Seeds of anise, badian, caraway or fennel; juniper berries :</i>		
0909 61	--	<i>Neither crushed nor ground:</i>		
	---	<i>Seeds of anise:</i>		
0909 61 11	----	Of seed quality	kg.	Nil
0909 61 19	----	Other	kg.	Nil
	---	<i>Seeds of badian:</i>		
0909 61 21	----	Of seed quality	kg.	Nil
0909 61 29	----	Other	kg.	Nil
	---	<i>Seeds of caraway or fennel:</i>		
0909 61 31	----	Of seed quality	kg.	Nil
0909 61 39	----	Other	kg.	Nil
	---	<i>juniper berries:</i>		
0909 61 41	----	Of seed quality	kg.	Nil
0909 61 49	----	Other	kg.	Nil
0909 62	--	<i>Crushed or ground:</i>		
0909 62 10	---	Anise	kg.	Nil
0909 62 20	---	Badian	kg.	Nil
0909 62 30	---	Caraway or Fennel	kg.	Nil
0909 62 40	---	Juniper berries	kg.	Nil";

(vi) in heading 0910,—

(a) for sub-heading 0910 10, tariff items 0910 10 10 to 0910 10 90 and the entries relating thereto the following shall be substituted, namely:—

	“-	<i>Ginger :</i>		
0910 11	--	<i>Neither crushed nor ground:</i>		
0910 11 10	---	Fresh	kg.	Nil
0910 11 20	---	Dried, unbleached	kg.	Nil
0910 11 30	---	Dried, bleached	kg.	Nil
0910 11 90	---	Other	kg.	Nil
0910 12	--	<i>Crushed or ground:</i>		
0910 12 10	---	Powder	kg.	Nil
0910 12 90	---	Other	kg.	Nil";

(b) tariff items 0910 99 22 and 0910 99 31 and the entries relating thereto shall be omitted;

(9) in Chapter 10,—

(i) in heading 1001, for sub-heading 1001 10, tariff items 1001 10 10 and 1001 10 90, sub-heading 1001 90, tariff items 1001 90 10 to 1001 90 39 and the entries relating thereto, the following shall be substituted, namely:—

“- *Durum wheat :*

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1001 11 00	-- Seed	kg.	
1001 19 00	-- Other	kg.	
	- Other :		
1001 91 00	-- Seed	kg.	
1001 99	-- Other:		
1001 99 10	--- Wheat	kg.	
1001 99 20	--- Meslin	kg.”;	

(ii) for heading 1002, sub-heading 1002 00, tariff items 1002 00 10 and 1002 00 90 and the entries relating thereto, the following shall be substituted, namely:—

“1002	RYE		
1002 1000	- Seed	kg.	
1002 90 00	- Other	kg.”;	

(iii) for heading 1003, sub-heading 1003 00, tariff items 1003 00 10 and 1003 00 90 and the entries relating thereto, the following shall be substituted, namely:—

“1003	BARLEY		
1003 1000	- Seed	kg.	
1003 90 00	- Other	kg.”;	

(iv) for heading 1004, sub-heading 1004 00, tariff items 1004 00 10 and 1004 00 90 and the entries relating thereto, the following shall be substituted, namely:—

“1004	OATS		
1004 1000	- Seed	kg.	
1004 90 00	- Other	kg.”;	

(v) for heading 1007, sub-heading 1007 00 tariff items 1007 00 10 and 1007 00 90 and the entries relating thereto, the following shall be substituted, namely:—

“1007	GRAINSORGHUM		
1007 1000	- Seed	kg.	
1007 90 00	- Other	kg.”;	

(vi) in heading 1008,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

“BUCKWHEAT, MILLET AND CANARY SEEDS; OTHER CEREALS”;

(b) for sub-heading 1008 20, tariff items 1008 20 11 to 1008 20 39 and the entries relating thereto, the following shall be substituted, namely:—

“	Millet :		
1008 21	-- Seed:		
1008 21 10	--- Jawar	kg.	
1008 21 20	--- Bajra	kg.	
1008 21 30	--- Ragi	kg.	
1008 29	-- Other:		
1008 29 10	--- Jawar	kg.	
1008 29 20	--- Bajra	kg.	
1008 29 30	--- Ragi	kg.”;	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
(c) for sub-heading 1008 30 and the entries relating thereto, the following shall be substituted, namely:—			
“1008 30	- <i>Canary seeds: ”;</i>		
(d) after tariff item 1008 30 90 and the entries relating thereto, the following shall be inserted, namely:—			
“1008 40 00	- Fonio ( <i>Digitaria</i> spp.)	kg.	
1008 50 00	- Quinoa ( <i>Chenopodium quinoa</i> )	kg.	
1008 60 00	- Triticale	kg.”;	
(10) in Chapter 11, in heading 1102,—			
(i) tariff item 1102 10 00, and the entries relating thereto shall be omitted;			
(ii) for tariff item 1102 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries, shall be substituted, namely:—			
“1102 90	- <i>Other:</i>		
1102 90 10	--- Rye flour	kg.	Nil
1102 90 90	--- Other	kg.	Nil”;
(11) in Chapter 12,—			
(i) for heading 1201, sub-heading 1201 00, tariff items 1201 00 10 and 1201 00 90 and the entries relating thereto, the following shall be substituted, namely:—			
“1201	SOYABEANS, WHETHER OR NOT BROKEN		
1201 10 00	- Seed	kg.	
1201 90 00	- Other	kg.”;	
(ii) in heading 1202, for sub-heading 1202 10, tariff items 1202 10 11 to 1202 10 99, sub-heading 1202 20, tariff items 1202 20 10 and 1202 20 90 and the entries relating thereto, the following shall be substituted, namely:—			
“1202 30	- <i>Seed:</i>		
1202 30 10	--- H. P. S.	kg.	
1202 30 90	--- Other	kg.	
	- <i>Other:</i>		
1202 41	-- <i>In shell:</i>		
1202 41 10	--- H.P.S.	kg.	
1202 41 90	--- Other	kg.	
1202 42	-- <i>Shelled, whether or not broken:</i>		
1202 42 10	--- Kernels, H.P.S.	kg.	
1202 42 20	--- Kernels, other	kg.	
1202 42 90	--- Other	kg.”;	
(iii) in heading 1207, for sub-headings 1207 10 and 1207 20, tariff items 1207 20 10 and 1207 20 90, sub-heading 1207 40, tariff items 1207 40 10 and 1207 40 90, sub-heading 1207 50, tariff items 1207 50 10 and 1207 50 90 and sub-heading 1207 60 and the entries relating thereto, the following shall be substituted, namely:—			
“1207 10	- <i>Palm nuts and kernels:</i>		
1207 10 10	--- Palm nuts	kg.	
1207 10 90	--- Palm kernels	kg.	
	- <i>Cotton seeds :</i>		
1207 21 00	-- Seed	kg.	
1207 29 00	-- Other	kg.	

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
120730	-	<i>Castor oil seeds:</i>		
12073010	---	Of seed quality	kg.	
12073090	---	Other	kg.	
120740	-	<i>Sesamum seeds:</i>		
12074010	---	Of seed quality	kg.	
12074090	---	Other	kg.	
120750	-	<i>Mustard seeds:</i>		
12075010	---	Of seed quality	kg.	
12075090	---	Other	kg.	
120760	-	<i>Safflower (Carthamus tinctorius) seeds:</i>		
12076010	---	Of seed quality	kg.	
12076090	---	Other	kg.	
120770	-	<i>Melon seeds:</i>		
12077010	---	Of seed quality	kg.	
12077090	---	Other	kg.”;	

(iv) in heading 1209, for tariff items 1209 10 00 to 1209 25 00 and the entries relating thereto, the following shall be substituted, namely:—

“1209 10 00	-	Sugar beet seeds	kg.
	-	<i>Seeds of forage plants :</i>	
1209 21 00	--	Lucerne (alfalfa) seeds	kg.
1209 22 00	--	Clover (Trifolium spp.) seeds	kg.
1209 23 00	--	Fescue seeds	kg.
1209 24 00	--	Kentucky blue grass (Poa pratensis L.) seeds	kg.
1209 25 00	--	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	kg.”;

(v) in heading 1212,—

(a) for sub-heading 1212 20, tariff items 1212 20 10 and 1212 20 90 and the entries relating thereto, the following shall be substituted, namely:—

“-	-	<i>Seaweeds and other algae :</i>	
121221	--	<i>Fit for human consumption:</i>	
12122110	---	Seaweeds	kg.
12122190	---	Other algae	kg.
121229	--	<i>Other:</i>	
12122910	---	Seaweeds	kg.
12122990	---	Other algae	kg.”;

(b) after tariff item 1212 91 00 and the entries relating thereto, the following shall be inserted, namely:—

“12129200	--	Locust beans (carob)	kg.
12129300	--	Sugar cane	kg.
12129400	--	Chicory roots	kg.”;

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(12) in Chapter 15,—

(i) for tariff item 1501 00 00, and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—

<b>“1501</b>	<b>PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503</b>		
1501 10 00	- Lard	kg.	Nil
1501 20 00	- Other pig fat	kg.	Nil
1501 90 00	- Other	kg.	Nil”;

(ii) for heading 1502, sub-heading 1502 00, tariff items 1502 00 10 to 1502 00 90 and the entries relating thereto, the following shall be substituted, namely:—

<b>“1502</b>	<b>FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503</b>		
1502 10	- Tallow:		
1502 10 10	--- Mutton tallow	kg.	5%
1502 10 90	--- Other	kg.	5%
1502 90	- Other:		
1502 90 10	--- Unrendered Fats	kg.	5%
1502 90 20	--- Rendered fats or solvent extraction fats	kg.	5%
1502 90 90	--- Other	kg.	5%”;

(13) in Chapter 16,—

(i) in sub-heading Note 2, for the words “fish and crustaceans”, the words “fish, crustaceans, molluscs and other aquatic invertebrates” shall be substituted;

(ii) in heading 1604,—

(a) after tariff item 1604 16 00 and the entries relating thereto, the following shall be inserted, namely:—

<b>“1604 17 00</b>	<b>- - Eels</b>	<b>kg.</b>	<b>5%”;</b>
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(b) for tariff item 1604 30 00 and the entries relating thereto, the following shall be substituted, namely:—

<b>“-</b>	<b>Caviar and caviar substitutes :</b>		
1604 31 00	- - Caviar	kg.	5%
1604 32 00	- - Caviar substitutes	kg.	5%

(iii) in heading 1605,—

(a) for tariff item 1605 20 00 and the entries relating thereto, the following shall be substituted, namely:—

<b>“-</b>	<b>Shrimps and prawns :</b>		
1605 21 00	- - Not in airtight container	kg.	5%
1605 29 00	- - Other	kg.	5%”;

(b) for sub-heading 1605 90, tariff items 1605 90 10 to 1605 90 90 and the entries relating thereto, the following shall be substituted, namely:—

<b>“-</b>	<b>Molluscs:</b>		
1605 51 00	- - Oysters	kg.	5%
1605 52 00	- - Scallops, including queen scallops	kg.	5%
1605 53 00	- - Mussels	kg.	5%
1605 54 00	- - Cuttle fish and squid	kg.	5%



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1605 55 00 --	Octopus	kg.	5%
1605 56 00 --	Ciams, cockles and arkshells	kg.	5%
1605 57 00 --	Abalone	kg.	5%
1605 58 00 --	Snails, other than sea snails	kg.	5%
1605 59 00 --	Other	kg.	5%
-	<i>Other aquatic invertebrates :</i>		
1605 61 00 --	Sea cucumbers	kg.	5%
1605 62 00 --	Sea urchins	kg.	5%
1605 63 00 --	Jellyfish	kg.	5%
1605 69 00 --	Other	kg.	5%";

(14) in Chapter 17,—

(i) in sub-heading note 1, for the figures and word "1701 11 and 1701 12", the figures and word "1701 12, 1701 13 and 1701 14" shall be substituted;

(ii) for sub-heading note 2, the following shall be substituted, namely:—

"2. Sub-heading 1701 13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

3. For the purposes of sub-heading 1701 12 or 1701 13 or 1701 14, "sugar" means any form of sugar in which the sucrose content, if expressed as a percentage of the material dried to constant weight at 105° C, would be more than 90.";

(iii) for sub-heading 1701 11, tariff items 1701 11 10 to 1701 12 00 and the entries relating thereto, the following shall be substituted, namely:—

"1701 12 00 --	Beet sugar	kg.	16%
1701 13 --	<i>Cane sugar specified in Sub-heading Note 2 to this Chapter:</i>		
1701 13 10 ---	Cane jaggery	kg.	16%
1701 13 20 ---	Khandsari sugar	kg.	5%
1701 13 90 ---	Other	kg.	16%
1701 14 --	<i>Other cane sugar:</i>		
1701 14 10 ---	Cane jaggery	kg.	16%
1701 14 20 ---	Khandsari sugar	kg.	5%
1701 14 90 ---	Other	kg.	16%";

(15) in Chapter 20,—

(i) in heading 2003,—

(a) tariff item 2003 20 00 and the entries relating thereto shall be omitted;

(b) for tariff item 2003 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"2003 90 -	<i>Other:</i>		
2003 90 10 ---	Truffles	kg.	16%
2003 90 90 ---	Other	kg.	16%";

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(ii) in heading 2008, for tariff item 2008 92 00 and the entries relating thereto, the following shall be substituted, namely:—

“2008 93 00	--	Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium Oxycoccus</i> <i>Vaccinium vitis-idaea</i> )	kg.	16%
2008 97 00	--	Mixtures	kg.	16%”;

(iii) in heading 2009, for sub-heading 2009 80, for tariff items 2009 80 10 and 2009 80 90 and the entries relating thereto, the following shall be substituted namely:—

“-		<i>Juice of any other single fruit or vegetable :</i>		
2009 81 00	--	Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium Oxycoccus</i> <i>Vaccinium vitis-idaea</i> ) juice	kg.	16%
2009 89	--	<i>Other:</i>		
2009 89 10	---	Mango juice	kg.	16%
2009 89 90	---	Other	kg.	16%”;

(16) in Chapter 21, in Note 3, for the words “vegetables or fruit,” the words “vegetables, fruit or nuts,” shall be substituted;

(17) in Chapter 24,—

(i) after NOTE 4, the following Sub-heading Note shall be inserted, namely:—

“SUB-HEADING NOTE

For the purposes of sub-heading 2403 11, the expression “water pipe tobacco” means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this sub-heading.”;

(ii) in heading 2403, for sub-heading 2403 10, tariff items 2403 10 10 to 2403 10 90 and the entries relating thereto, the following shall be substituted, namely:—

“-		<i>Smoking tobacco, whether or not containing tobacco substitutes in any proportion :</i>		
2403 11	--	<i>Water pipe tobacco specified in Sub-heading Note to this Chapter:</i>		
2403 11 10	---	Hukkah or gudaku tobacco	kg.	60%
2403 11 90	---	Other	kg.	60%
2403 19	--	<i>Other:</i>		
2403 19 10	---	Smoking mixtures for pipes and cigarettes	kg.	360%
	---	<i>Biris:</i>		
2403 19	----	Other than paper rolled biris, manufactured without the aid of machine	Tu	Rs. 12 per thousand
2403 19 29	----	Other	Tu	Rs. 30 per thousand
2403 19 90	---	Other	kg.	60%”;

(18) in Chapter 25, for heading 2528, tariff item 2528 10 00, Sub-heading 2528 90, tariff items 2528 90 10 to 2528 90 90 and the entries relating thereto, the following shall be substituted, namely:—

“2528	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85 % OF H <sub>3</sub> BO <sub>3</sub> CALCULATED ON THE DRY WEIGHT
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Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2528 00	-	<i>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of <math>H_3BO_3</math> calculated on the dry weight:</i>		
2528 00 10	---	Natural sodium borates and cocentrates thereof (whether or not calcined)	kg.	Nil
2528 00 20	---	Natural boric acid (containing not more than 85% of $H_3BO_3$ )	kg.	Nil
2528 00 30	---	Natural calcium borates and concentrates thereof (whether or not calcined)	kg.	Nil
2528 00 90	---	Other	kg.	Nil";

(19) in Chapter 27,—

(i) in Sub-heading Note 4, for the figures "2710 11", the figures "2710 12" shall be substituted;

(ii) after Sub-heading Note 4, the following shall be inserted, namely:—

"5. For the purposes of the sub-headings of heading 2710, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.";

(iii) in Supplementary Note, in clause (a), for the brackets, words and figures "(tariff items 2710 11 11, 2710 11 12 and 2710 11 13)", the brackets, words and figures "(tariff items 2710 12 11, 2710 12 12 and 2710 12 13)" shall be substituted;

(iv) in heading 2710,—

(a) in the portion occurring immediately after the heading 2710, in column (2), for the words "other than waste oil" the words "other than those containing biodiesel and other than waste oil" shall be substituted;

(b) for sub-heading 2710 11, tariff items 2710 11 11 to 2710 11 90 and the entries relating thereto, the following shall be substituted, namely:—

"2710 12	--	<i>Light oils and preparations:</i>		
	---	<i>Motor spirit:</i>		
2710 12 11	----	Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55–115° C	kg.	16% + Rs. 15.00 per litre
2710 12 12	----	Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63–70° C	kg.	16% + Rs. 15.00 per litre
2710 12 13	----	Other Special boiling point spirits (other than benzene, benzol, toluene and toluol)	kg.	16% + Rs. 15.00 per litre
2710 12 19	----	Other	kg.	16% + Rs. 15.00 per litre
2710 12 20	---	Natural gasoline liquid (NGL)	kg.	16% + Rs. 15.00 per litre
2710 12 90	---	Other	kg.	16% + Rs. 15.00 per litre";

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(c) after tariff item 2710 19 90 and the entries relating thereto, the following shall be inserted, namely:—

“2710 20 00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	kg.	16% + Rs. 15.00 per litre”;
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(20) in Chapter 28,—

(i) after Note 9, the following Sub-heading Note shall be inserted, namely:—

**“SUB-HEADING NOTE**

For the purposes of sub-heading 2852 10, the expression “chemically defined” means all organic or inorganic compounds of mercury meeting the requirements of clauses (a) to (e) of Note 1 to Chapter 28 or clauses (a) to (h) of Note 1 to Chapter 29.”;

(ii) for tariff item 2852 00 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—

“2852	INORGANIC OR ORGANIC COMPOUNDS OF MERCURY, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING AMALGAMS:		
2852 10 00	- Chemically defined	kg.	16%
2852 90 00	- Other	kg.	16%”;

(21) in Chapter 29,—

(i) in Note 2,—

(a) after clause (d), the following clause shall be inserted, namely:—

“(e) Immunological products of heading 3002;”;

(b) the existing clauses (e), (f), (g), (h), (ij) and (k) shall be re-lettered as clauses (f), (g), (h), (ij), (k) and (l) respectively;

(ii) in heading 2903, for tariff items 2903 41 00 to 2903 69 90 and the entries relating thereto, the following shall be substituted, namely:—

“2903 71 00	-- Chlorodifluoromethane	kg.	16%
2903 72 00	-- Dichlorotrifluoroethanes	kg.	16%
2903 73 00	-- Dichlorofluoroethanes	kg.	16%
2903 74 00	-- Chlorodifluoroethanes	kg.	16%
2903 75 00	-- Dichloropentafluoropropanes	kg.	16%
2903 76	-- <i>Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:</i>		
2903 76 10	--- Bromochlorodifluoromethane	kg.	16%
2903 76 20	--- Bromotrifluoromethane	kg.	16%
2903 76 30	--- Dibromotetrafluoroethanes	kg.	16%
2903 77	-- <i>Other, perhalogenated only with fluorine and chlorine:</i>		
	--- <i>Chlorofluoromethanes:</i>		
2903 77 11	---- Chlorotrifluoromethane	kg.	16%
2903 77 12	---- Dichlorodifluoromethane	kg.	16%
2903 77 13	---- Trichlorofluoromethane	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
---	<i>Chlorofluoroethanes:</i>		
2903 77 21	Chloropentafluoroethane	kg.	16%
2903 77 22	1,2-Dichlorotetrafluoroethane	kg.	16%
2903 77 23	Trichlorotrifluoroethane	kg.	16%
2903 77 24	Tetrachlorodifluoroethane	kg.	16%
2903 77 25	Pentachlorofluoroethane	kg.	16%
---	<i>Chlorofluoropropanes:</i>		
2903 77 31	Chloroheptafluoropropane	kg.	16%
2903 77 32	Dichlorohexafluoropropane	kg.	16%
2903 77 33	Trichloropentafluoropropane	kg.	16%
2903 77 34	Tetrachlorotetrafluoropropane	kg.	16%
2903 77 35	Pentachlorotrifluoropropane	kg.	16%
2903 77 36	Hexachlorodifluoropropane	kg.	16%
2903 77 37	Heptachlorofluoropropane	kg.	16%
2903 77 90	Other derivatives, perhalogenated only with fluorine and chlorine	kg.	16%
2903 78 00	Other perhalogenated derivatives	kg.	16%
2903 79 00	Other	kg.	16%
-	<i>Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :</i>		
2903 81 00	1,2,3,4,5,6-Hexachlorocyclohexane [HCH (ISO)], including lindane (ISO, INN)	kg.	16%
2903 82 00	Aldrin (ISO), chlordane (ISO)	kg.	16%
2903 89 00	Other	kg.	16%
-	<i>Halogenated derivatives of aromatic hydrocarbons :</i>		
2903 91	<i>Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene:</i>		
2903 91 10	Chlorobenzene (monochloro)	kg.	16%
2903 91 20	o-dichlorobenzene (Orthodichlorobenzene)	kg.	16%
2903 91 30	p-dichlorobenzene (Paradichlorobenzene)	kg.	16%
2903 92	<i>Hexachlorobenzene (ISO) and DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane]:</i>		
2903 92 10	Hexachlorobenzene (ISO)	kg.	16%
---	<i>DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane]:</i>		
2903 92 21	DDT Technical 75 Wdp	kg.	16%
2903 92 29	Other	kg.	16%
2903 99	<i>Other:</i>		
2903 99 10	Chlorofluorobenzene	kg.	16%
2903 99 20	Benzalchloride (Benzyl dichloride)	kg.	16%
2903 99 30	Benzotrichloride	kg.	16%
2903 99 40	Benzylchloride	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2903 99 50	--- Parachlorotoluene (4-chloromethyl benzene)	kg.	16%
2903 99 60	--- Naphthalene, chlorinated	kg.	16%
2903 99 70	--- Chlorofluoro aniline	kg.	16%
2903 99 90	--- Other	kg.	16%";
(iii) in heading 2908, after tariff item 2908 91 00 and the entries relating thereto, the following shall be inserted, namely:—			
"2908 92 00	-- 4,6-Dinitro-o-cresol [DNOC (ISO)] and its salts	kg.	16%";
(iv) in heading 2912,—			
(a) for tariff items 2912 30 00 to 2912 41 00 and the entries relating thereto, the following shall be substituted, namely:—			
"--- <i>Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :</i>			
2912 41 00	-- Vanillin (4-hydroxy - 3 - methoxybenzaldehyde)	kg.	16%";
(b) for tariff item 2912 49 90 and the entries relating thereto, the following shall be substituted, namely:—			
"--- <i>Other:</i>			
2912 49 91	---- Aldehyde-alcohols	kg.	16%
2912 49 99	---- Other	kg.	16%";
(v) in heading 2914,—			
(a) sub-heading 2914 21, tariff items 2914 21 10 and 2914 21 20 and the entries relating thereto shall be omitted;			
(b) after tariff item 2914 29 10 and the entries relating thereto, the following shall be inserted, namely:—			
"--- <i>Camphor:</i>			
2914 29 21	---- Natural	kg.	16%
2914 29 22	---- Synthetic	kg.	16%";
(vi) in heading 2916,—			
(a) after tariff item 2916 15 90 and the entries relating thereto, the following shall be inserted, namely:—			
"2916 16 00	-- Binapacryl (ISO)	kg.	16%";
(b) tariff items 2916 35 00 and 2916 36 00 and the entries relating thereto shall be omitted;			
(vii) for heading 2931, sub-heading 2931 00, tariff items 2931 00 20 to 2931 00 90 and the entries relating thereto, the following shall be substituted, namely:—			
"2931	OTHER ORGANO-INORGANIC COMPOUNDS		
2931 10	- <i>Tetramethyl lead and tetraethyl lead:</i>		
2931 10 10	--- Tetramethyl lead	kg.	16%
2931 10 20	--- Tetraethyl lead	kg.	16%
2931 20 00	- Tributyltin compounds	kg.	16%
2931 90	- <i>Other:</i>		
2931 90 10	--- Organo arsenic compounds	kg.	16%
2931 90 90	--- Other	kg.	16%";
(viii) in heading 2932, for tariff items 2932 19 90 to 2932 21 00, sub-heading 2932 29, tariff items 2932 29 10 to 2932 29 90 and the entries relating thereto, the following shall be substituted, namely:—			
"2932 19 90	--- Other	kg.	16%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2932 20	-	<i>Lactones:</i>		
2932 20 10	---	Coumarin, methylcoumarins and ethylcoumarins	kg.	16%
2932 20 20	---	Phenolphthalein	kg.	16%
2932 20 90	---	Other	kg.	16%";

(ix) in heading 2937, for the tariff items 2937 29 00 to 2937 90 00 and the entries relating thereto, the following shall be substituted, namely:—

"2937 29 00	--	Other	kg.	16%
2937 50 00	-	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg.	16%
2937 90	-	<i>Other:</i>		
	---	<i>Catecholamine hormones, their derivatives and structural analogues:</i>		
2937 90 11	----	Epinephrine	kg.	16%
2937 90 19	----	Other	kg.	16%
2937 90 20	---	Amino-acid derivatives	kg.	16%
2937 90 90	---	Other	kg.	16%";

(x) in heading 2939, after tariff item 2939 43 00 and the entries relating thereto, the following shall be inserted, namely:—

"2939 44 00	--	Norephedrine and its salts	kg.	16%";
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(22) in Chapter 30,—

(i) in Note 1,—

(a) after clause (a), the following clause shall be inserted, namely:—

"(b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 2106 or 3824);";

(b) the existing clauses (b) to (g) shall be re-lettered as clauses (c) to (h) thereof.

(ii) for Note 2, the following shall be substituted, namely:—

"2. For the purposes of heading 3002, the expression "immunological products" applies to peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).";

(iii) in heading 3002,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

"HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS";

(b) for sub-heading 3002 10 and the entry relating thereto, the following shall be substituted, namely:—

"3002 10	-	<i>Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:";</i>		
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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(23) in Chapter 37, in heading 3702,—

(i) for sub-heading 3702 51, tariff items 3702 51 10 to 3702 51 90, sub-heading 3702 52, tariff items 3702 52 10 to 3702 52 90 and the entries relating thereto, the following shall be substituted, namely:—

“3702 52	--	<i>Of a width not exceeding 16 mm:</i>		
3702 52 10	---	Finished rolls of cinematographic positive	m	16%
3702 52 20	---	Other cinematographic film	m	16%
3702 52 90	---	Other	m	16%”;

(ii) for tariff item 3702 91 00, sub-heading 3702 93, tariff items 3702 93 10 and 3702 93 90, sub-heading 3702 94, tariff items 3702 94 10 and 3702 94 90, sub-heading 3702 95, tariff items 3702 95 10 and 3702 95 90 and the entries relating thereto, the following shall be substituted, namely:—

“3702 96	--	<i>Of a width not exceeding 35 mm and of a length not exceeding 30 m:</i>		
	---	<i>Cinematographic film:</i>		
3702 96 11	----	Not exceeding 16 mm	m	16%
3702 96 19	----	Other	m	16%
3702 97	--	<i>Of a width not exceeding 35 mm and of a length exceeding 30 m:</i>		
	---	<i>Cinematographic film:</i>		
3702 97 11	----	Not exceeding 16 mm	m	16%
3702 97 19	----	Other	m	16%
3702 98	--	<i>Of a width exceeding 35 mm:</i>		
3702 98 10	---	Cinematographic film	m	16%
3702 98 90	---	Other	m	16%”;

(24) in Chapter 38,—

(i) in Note 3, for clause (d), the following clause shall be substituted, namely:—

“(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 9612), put up in packings for retail sale; and”;

(ii) after Note 6, the following Note shall be inserted, namely:—

“7. For the purposes of heading 3826, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.”;

(iii) the existing Notes 7, 8 and 9 shall be re-numbered as Notes 8, 9 and 10 thereof.

(iv) for Sub-heading Note 1, the following shall be substituted, namely:—

“1. Sub-heading 3808 50 covers only goods of heading 3808, containing one or more of the following substances : aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl) ethane]; dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol [DNOC (ISO)] or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane [HCH (ISO)], including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathionmethyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Sub-heading 3808 50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).”;



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(v) after tariff item 3825 90 00 and the entries relating thereto, the following shall be inserted, namely:—

"3826 00 00	BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	kg.	16%";
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(25) in Chapter 41, in heading 4101, for sub-heading 4101 20, the following shall be substituted, namely:—

"4101 20	-	<i>Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg. when simply dried, 10 kg. when dry-salted or 16 kg. when fresh, wet-salted or otherwise preserved: "</i>	
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(26) in Chapter 42,—

(i) for Note 1, the following Notes shall be substituted, namely:—

'1. For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2. This Chapter does not cover:

- (a) sterile surgical catgut or similar sterile suture materials (heading 3006);
- (b) articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);
- (c) made up articles of netting (5608);
- (d) articles of Chapter 64;
- (e) headgear or parts thereof of Chapter 65;
- (f) whips, rigid-crops or articles of heading 6602;
- (g) cuff-links, bracelets or other imitation jewellery (heading 7117);
- (h) fittings or trimmings for harness, such as stirrups, bits, horse, brasses and buckles, separately presented (generally Section XV);
- (i) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.;

(ii) the existing Notes 2 and 3 shall be re-numbered as Notes 3 and 4 thereof and in Note 3 as so re-numbered, in clause (A), for the word and figure "Note 1", the word and figure "Note 2" shall be substituted;

(iii) in heading 4202,—

	(a) for sub-heading 4202 11 and the entries relating thereto, the following shall be substituted, namely:—		
"4202 11	--	<i>with outer surface of leather or of composition leather: "</i>	
	(b) for sub-heading 4202 21 and the entries relating thereto, the following shall be substituted, namely:—		
"4202 21	--	<i>with outer surface of leather or of composition leather: "</i>	
	(c) for sub-heading 4202 31 and the entries relating thereto, the following shall be substituted, namely:—		
"4202 31	--	<i>with outer surface of leather or of composition leather: "</i>	
	(d) for tariff item 4202 91 00 and the entries relating thereto, the following shall be substituted, namely:—		
"4202 91 00	--	with outer surface of leather or of composition leather	u 16%";

(27) in Chapter 44,—

(i) for the words "sub-heading Note", the words "sub-heading Notes" shall be substituted;

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(ii) for Sub-heading Note, the following Sub-heading Notes shall be substituted, namely:—

‘1. For the purposes of sub-heading 4401 31, the expression “wood pellets” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

2. For the purposes of tariff item 4403 41 00, sub-heading 4403 49, tariff items 4407 21 00 to 4407 28 00, sub-headings 4407 29, 4408 31, 4408 39 and 4412 31, the expression “tropical wood” means one of the following types of wood:

Abura, Acajou, d’Afrque, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Furna, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosip, Kotibe, Koto, Light red Meranti, Limba, Louro, Macaranduba, Mahagony, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyathoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.’;

(iii) in heading 4401, for tariff item 4401 30 00 and the entries relating thereto, the following shall be substituted, namely:—

“- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :

4401 31 00	--	Wood pellets	mt	16%
4401 39 00	--	Other	mt	16%”;

(28) in Chapter 47, in heading 4706, for tariff item 4706 93 00 and the entries relating thereto, the following shall be substituted, namely:—

“4706 93 00	--	Obtained by a combination of mechanical and chemical processes	kg.	5%”;
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(29) in Chapter 48,—

(i) in Note 2,—

(a) in clause (o), the word “or” occurring at the end shall be omitted;

(b) for clause (p), the following clauses shall be substituted, namely:—

“(p) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(q) Articles of Chapter 96 [for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies].”;

(ii) in Sub-heading Notes 3 and 4, for the words “obtained by a semi-chemical pulping process” and “semi-chemical process”, where they occur the words “obtained by a combination of mechanical and chemical pulping processes” shall be substituted;

(iii) in heading 4808, for tariff items 4808 20 00 and 4808 30 00 and the entries relating thereto, the following shall be substituted, namely:—

“4808 40	-	Kraft paper, creped or crinkled, whether or not embossed or perforated:		
4808 40 10	---	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	16%
4808 40 90	---	Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	16%”;

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(iv) in heading 4811,—

(a) for tariff items 4811 51 00 and 4811 59 00 and the entries relating thereto, the following shall be substituted, namely:—

“4811 51	--	<i>Bleached, weighing more than 150 g/m:</i>		
4811 51 10	---	Aseptic packaging paper	kg.	16%
4811 51 90	---	Other	kg.	16%
4811 59	--	<i>Other:</i>		
4811 59 10	---	Aseptic packaging paper	kg.	16%
4811 59 90	---	Other	kg.	16%”;

(b) the tariff item 4811 90 92 and the entries relating thereto shall be omitted;

(v) in heading 4814, tariff item 4814 10 00 and the entries relating thereto shall be omitted;

(vi) in heading 4818,—

(a) in the entry in column (2), the words “NAPKINS FOR BABIES, TAMPONS,” shall be omitted;

(b) sub-heading 4818 40, tariff items 4818 40 10 and 4818 40 90 and the entries relating thereto shall be omitted;

(30) in Section XI,—

(i) in Note 1, for clause (u), the following clause shall be substituted, namely:—

“(u) Articles of Chapter 96 [for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies]; or”;

(ii) in Note 7,—

(A) after clause (b), the following clause shall be inserted, namely:—

“(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other sub-clause of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;”;

(B) the existing clauses (c) to (f) shall be re-lettered as clauses (d) to (g) thereof;

(31) in Chapter 56,—

(i) in Note 1,—

(a) in clause (d), the word “or”, occurring at the end, shall be omitted;

(b) after clause (e), the following clause shall be inserted, namely:—

“(f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 9619.”;

(ii) in heading 5601, the tariff item 5601 10 00 and the entries relating thereto shall be omitted;

(32) in Chapter 58, in heading 5801,—

(i) tariff items 5801 24 00 and 5801 25 00 and the entries relating thereto shall be omitted;

(ii) after tariff item 5801 26 00 and the entries relating thereto, the following shall be inserted, namely:—

‘5801 27	--	<i>Warp pile fabrics:</i>		
5801 27 10	---	Warp pile fabrics, “epingle” (uncut)	m <sup>2</sup>	10%
5801 27 20	---	Warp pile fabrics, cut	m <sup>2</sup>	10%
5801 27 90	---	Other	m <sup>2</sup>	10%”;

(iii) sub-heading 5801 34, tariff items 5801 34 10 to 5801 35 00 and the entries relating thereto shall be omitted;

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(iv) after tariff item 5801 36 90 and the entries relating thereto, the following shall be inserted, namely:—

'5801 37	--	Warp pile fabrics:		
	---	Warp pile fabrics, "epingle" (uncut):		
5801 37 11	----	Velvet	m <sup>2</sup>	10%
5801 37 19	----	Other	m <sup>2</sup>	10%
5801 37 20	---	Warp pile fabrics, cut	m <sup>2</sup>	10%
5801 37 90	---	Other	m <sup>2</sup>	10%;

(33) in Chapter 61, in Note 6, in clause (a), the words "it also covers babies' napkins;" occurring at the end, shall be omitted;

(34) in Chapter 62,—

(i) in Note 4, in clause (a), the words "it also covers babies' napkins;" occurring at the end, shall be omitted;

(ii) in heading 6211,—

(a) tariff item 6211 41 00 and the entries relating thereto shall be omitted;

(b) for tariff item 6211 49 00 and the entries relating thereto, the following shall be substituted, namely:—

"6211 49	--	Of other textile materials:		
6211 49 10	---	Of wool or fine animal hair	u	10%
6211 49 90	---	Other	u	10%";

(35) in Chapter 63, in heading 6306, for tariff items 6306 40 00 to 6306 99 00 and the entries relating thereto, the following shall be substituted, namely:—

"6306 4000	-	Pneumatic mattresses	u	10%
6306 90	-	Other:		
6306 90 10	---	Of cotton	kg.	10%
6306 90 90	---	Of other textile materials	kg.	10%";

(36) in Chapter 64, in heading 6406, for tariff items 6406 20 00 to 6406 99 00, sub-heading 6406 99, tariff items 6406 99 10 to 6406 99 90 and the entries relating thereto, the following shall be substituted, namely:—

"6406 2000	-	Outer soles and heels, of rubber or plastics	kg.	16%
6406 90	-	Other:		
6406 90 10	---	Of wood	kg.	16%
6406 90 20	---	Leather parts other than soles and prepared uppers	kg.	16%
6406 90 30	---	Leather soles	kg.	16%
6406 90 40	---	Gaiters, leggings and similar articles	kg.	16%
6406 90 50	---	Parts of gaiters, leggings and similar articles	kg.	16%
6406 90 90	---	Other	kg.	16%";

(37) in Chapter 65, for heading 6505, tariff items 6505 10 00 and 6505 90 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

"6505		HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED		
6505 00	-	Hats and other headgear, knitted or crocheted, or made up from lace,		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

*felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:*

6505 00 10	---	Hair nets	kg.	16%
6505 00 90	---	Other	kg.	16%";

(38) in Chapter 68, in heading 6811, for tariff items 6811 83 00 and 6811 89 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"6811 89	--	<i>Other articles:</i>		
6811 89 10	---	Tubes, pipes and tube or pipe fittings	kg.	16%
6811 89 90	---	Other	kg.	16%";

(39) in Chapter 73, in heading 7319, for tariff items 7319 20 00 and 7319 30 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"7319 40	-	<i>Safety pins and other pins:</i>		
7319 40 10	---	Safety pins	kg.	16%
7319 40 90	---	Other pins	kg.	16%";

(40) in Chapter 74,—

(i) in heading 7404, after tariff item 7404 00 22 and the entries relating thereto, the following shall be inserted, namely:—

"7404 00 23	----	Nickel Silver Scrap namely the following: mixed new nickel silver clippings covered by ISRI code word 'Maize', new nickel silver clippings covered by ISRI code word 'Major', new segregated nickel silver clippings covered by ISRI code word 'Malar', old nickel silver covered by ISRI code word 'Malic', nickel silver castings covered by ISRI code word 'Naggy', nickel silver turnings covered by ISRI code word 'Niece'	kg.	16%";
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(ii) in heading 7418,—

(a) in the portion occurring immediately after heading 7418, in the entry in column (2), the words "*Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:*" shall be omitted;

(b) for tariff item 7418 11 00, sub-heading 7418 19, tariff items 7418 19 10 to 7418 19 90 and the entries relating thereto, the following shall be substituted, namely:—

"7418 10	-	<i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:</i>		
7418 10 10	---	Pot scourers and scouring or polishing pads, gloves and the like	kg.	16%
	---	<i>Utensils:</i>		
7418 10 21	----	Of Brass	kg.	16%
7418 10 22	----	Of Copper	kg.	16%
7418 10 23	----	Of other copper alloys	kg.	16%
7418 10 24	----	E.P.N.S. Ware	kg.	16%
	---	<i>Other:</i>		
7418 10 31	----	Of E.P.N.S.	kg.	16%
7418 10 39	----	Other	kg.	16%
7418 10 90	---	Parts	kg.	16%";

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(41) in Chapter 75, in heading 7503, for tariff item 7503 00 10 and the entries relating thereto, the following shall be substituted, namely:—

"7503 00 10	--- Nickel scrap, namely the following :	kg.	16%";
	New nickel scrap covered by ISRI code word 'Aroma'; old nickel scrap covered by ISRI code word 'Burly'; new cupro nickel clips and solids covered by ISRI code word 'Dandy'; cupro nickel solids covered by ISRI code word 'Daunt'; soldered cupro-nickel solids covered by ISRI code word 'Delta'; cupro nickel spinings, turnings, borings covered by ISRI code word 'Decoy'; miscellaneous nickel copper and nickel copper iron covered by ISRI code word 'Depth'; new R-monel clippings solids covered by ISRI code word 'Hitch'; new mixed monel solids and clippings covered by ISRI code word 'House'; old monel sheet and solids covered by ISRI code word 'Ideal'; k-monel solids covered by ISRI code word 'Indian'; soldered monel sheet and solids covered by ISRI code word 'Junto'; monel castings covered by ISRI code 'Lemon'; monel turnings covered by ISRI code word 'Lemur'; nickel scrap obtained by breaking up of ships, boats and other floating structures		

(42) in Chapter 76, in heading 7615,—

(i) in the portion occurring immediately after the heading 7615, in the entry in column (2), the words "*Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like;*" shall be omitted;

(ii) for tariff item 7615 11 00, sub-heading 7615 19, tariff items 7615 19 10 to 7615 19 90 and the entries relating thereto, the following shall be substituted, namely:—

"7615 10	-	<i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:</i>		
	---	<i>Pressure cookers, Solar collectors:</i>		
7615 10 11	----	Pressure cookers	kg.	16%
7615 10 12	----	Solar collectors	kg.	16%
	---	<i>Utensils:</i>		
7615 10 21	----	Non-stick	kg.	16%
7615 10 29	----	Other	kg.	16%
7615 10 30	---	Other table, kitchen or household articles	kg.	16%
7615 10 40	---	Pot scourers and scouring or polishing pads, gloves and the like	kg.	16%
7615 10 90	---	Parts	kg.	16%";

(43) in Chapter 82,—

(i) in heading 8201, tariff item 8201 20 00 and the entries relating thereto shall be omitted;

(ii) in heading 8205,—

(a) after tariff item 8205 59 30 and the entries relating thereto, the following shall be inserted, namely:—

"8205 59 40	---	Forks other than those of heading 8201 and 8215	kg.	16%";
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(b) for sub-heading 8205 80, tariff items 8205 80 10 to 8205 90 00 and the entries relating thereto, the following shall be substituted, namely:—

"8205 90	-	<i>Other, including sets of articles of two or more sub-headings of this heading:</i>		
8205 90 10	---	Anvils and portable forges	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8205 90 20	--- Grinding wheels with frame, hand or pedal-operated	kg.	16%
8205 90 30	--- Sets of articles of two or more of the foregoing sub-headings	kg.	16%
8205 90 90	--- Other	kg.	16%";

(44) in Section XVI, in Note 1, in clause (a), for the brackets, word and figures "(heading 4010);", the brackets, word and figures "(heading 4010)," shall be substituted;

(45) in Chapter 84,—

(i) in Note 2, for the words, figures and brackets "Heading 8424 does not cover; Ink-jet printing machines (heading 8443).", the following shall be substituted, namely:—

"Heading 8424 does not cover :

(a) Ink-jet printing machines (heading 8443); or

(b) Water-jet cutting machines (heading 8456).";

(ii) in Note 9, in clause (C), in sub-clause (ii), the word "and" shall be omitted;

(iii) in heading 8425, in column (2), for the words "- Other winches; capstans." occurring after tariff item 8425 19 20, the words "- winches; capstans." shall be substituted;

(iv) in heading 8452, for sub-heading 8452 40, tariff items 8452 40 10 and 8452 40 90, sub-heading 8452 90, tariff items 8452 90 10 and 8452 90 90 and the entries relating thereto, the following shall be substituted, namely:—

"8452 90	-	<i>Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:</i>		
	---	<i>Furniture, bases and covers for sewing machines and parts thereof:</i>		
8452 90 11	----	Furniture, bases and covers	kg	5%
8452 90 19	----	Parts of furniture, bases and covers of sewing machines	kg	5%
	---	<i>Other parts of sewing machines:</i>		
8452 90 91	----	Of household sewing machines	kg	5%
8452 90 99	----	Other	kg	5%";

(v) in heading 8456, in the entry in column (2), for the words "OR PLASMA ARC PROCESSES", the words "OR PLASMA ARC PROCESSES; WATER-JET CUTTING MACHINES" shall be substituted;

(vi) in heading 8479, after tariff item 8479 60 00 and the entries relating thereto, the following shall be inserted, namely:—

	"-	<i>Passenger boarding bridges :</i>		
8479 71 00	--	Of a kind used in airports	u	16%
8479 79 00	--	Other	u	16%";

(46) in Chapter 85,—

(i) in Note 1, in clause (d), for the words, brackets and figures "purposes (Chapter 90)", the words, brackets and figures "sciences (heading 9018);" shall be substituted;

(ii) in heading 8507, after tariff item 8507 40 00 and the entries relating thereto, the following shall be inserted, namely:—

"8507 50 00	-	Nickel-metal hydride	u	16%
8507 60 00	-	Lithium-ion	u	16%";

(iii) in heading 8522, in the entry in column (2), for the words and figures "HEADINGS 8519 TO 8521", the words and figures "HEADINGS 8519 OR 8521" shall be substituted;

(iv) in heading 8523, for sub-heading 8523 40, tariff items 8523 40 10 to 8523 40 90 and the entries relating thereto, the following shall be substituted, namely:—

	"-	<i>Optical media:</i>		
8523 41	--	<i>Unrecorded:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8523 41 10	--- Compact disc (Audio/video)	u	16%
8523 41 20	--- Blank master discs (that is, substrate) for producing stamper for compact disc	u	16%
8523 41 30	--- Matrices for production of records; prepared record blank	u	16%
8523 41 40	--- Cartridge tape	u	16%
8523 41 50	--- 1/2" Videocassette suitable to work with digital VCR	u	16%
8523 41 60	--- DVD	u	16%
8523 41 90	--- Other	u	16%
8523 49	-- <i>Other:</i>		
8523 49 10	--- Compact disc (Audio)	u	16%
8523 49 20	--- Compact disc (video)	u	16%
8523 49 30	--- Stamper for CD audio, CD video and CD-ROM	u	16%
8523 49 40	--- DVD	u	16%
8523 49 50	--- Matrices for production of records; prepared record blank	u	16%
8523 49 60	--- Cartridge tape	u	16%
8523 49 70	--- 1/2" Videocassette suitable to work with digital VCR	u	16%
8523 49 90	--- Other	u	16%";

(v) in heading 8528, for sub-heading 8528 73 and the entries relating thereto, the following shall be substituted, namely:—

“8528 73 -- *Other, Monochrome:*”

(vi) in heading 8540,—

(a) for tariff item 8540 12 00 and the entries relating thereto, the following shall be substituted, namely:—

“8540 12 00 -- Monochrome u 16%”;

(b) for tariff item 8540 40 00 and 8540 50 00 and the entries relating thereto, the following shall be substituted, namely:—

“8540 40 - *Data or graphic display tubes, monochrome; data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:*

8540 40 10 --- Data or graphic display tubes, monochrome u 16%

8540 40 20 --- Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm u 16%”;

(c) tariff item 8540 72 00 and the entries relating thereto shall be omitted;

(47) in Chapter 87, for tariff items 8714 11 00 and 8714 19 00 and the entries relating thereto, the following sub-heading, tariff item and entries shall be substituted, namely:—

“8714 10 - *Of motorcycles (including mopeds):*

8714 10 10 --- Saddles kg 16%

8714 10 90 --- Other kg 16%”;

(48) in Chapter 90,—

(i) in heading 9007, for tariff items 9007 11 00 and 9007 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“9007 10 - *Cameras:*

9007 10 10 --- For film of less than 16 mm width or for double- 8 mm film u 16%

9007 10 90 --- Other u 16%”;



Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(ii) in heading 9008, for tariff items 9008 10 00 to 9008 40 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"9008 50	-	<i>Projectors, enlargers and reducers:</i>	
9008 50 10	---	Slide projectors	u 16%
9008 50 20	---	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u 16%
9008 50 30	---	Other image projectors	u 16%
9008 50 40	---	Photographic (other than Cinematographic) enlargers and reducers	u 16%";

(49) in Chapter 91,—

(i) in heading 9109,—

(a) in the portion occurring immediately after the heading 9109, in the entry in column (2), the words "*Electrically operated:*" shall be omitted;

(b) for tariff items 9109 11 00 and 9109 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"9109 10	-	<i>Electrically operated:</i>	
9109 10 10	---	Of alarm clocks	u 16%
9109 10 90	---	Other	u 16%";

(ii) in heading 9114,—

(a) tariff item 9114 20 00 and the entries relating thereto shall be omitted;

(b) for sub-heading 9114 90, tariff items 9114 90 10 and 9114 90 20 and the entries relating thereto, the following shall be substituted, namely:—

"9114 90	-	<i>Other:</i>	
9114 90 30	---	Jewels	kg. 16%
9114 90 90	---	<i>Other:</i>	
9114 90 91	----	For watches	kg. 16%
9114 90 92	----	For clocks	kg. 16%";

(50) in Chapter 92, in heading 9205, for the entry in column (2), the following entry shall be substituted, namely:—

"WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINETS, TRUMPETS, BAGPIPES), OTHER THAN FAIRGROUND ORGANS AND MECHANICAL STREET ORGANS.";

(51) In Chapter 93,—

(i) in heading 9301,—

(a) in the portion occurring immediately after the heading 9301, in the entry in column (2), the words "*Artillery weapons (for example, guns, howitzers and mortars):*" shall be omitted;

(b) for tariff items 9301 11 00 and 9301 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"9301 10	-	<i>Artillery weapons (for example, guns, howitzers and mortars):</i>	
9301 10 10	---	Self propelled	u 5%
9301 10 90	---	Other	u 5%";

(ii) in heading 9305, for tariff items 9305 10 00 to 9305 29 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"9305 10 00	-	Of revolvers or pistols	kg. 16%
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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9305 20	- <i>Of shotguns or rifles of heading 9303:</i>		
9305 20 10	--- Shotgun barrels	kg.	16%
9305 20 90	--- Other	kg.	16%";

(52) in Chapter 94,—

(i) in Note 1, in clause (g), for the words and figures "headings 8519 to 8521", the words and figures "heading 8519 or 8521" shall be substituted;

(ii) in Note 2, for clause (a), the following clause shall be substituted, namely:—

"(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;"

(53) in Chapter 95,—

(i) in Note 1, in clause (m), for the words, brackets and figures "or radio remote control apparatus (heading 8526);", the following shall be substituted, namely:—

‘, discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 8523), radio remote control apparatus (heading 8526) or cordless infrared remote control devices (heading 8543);’

(ii) after Note 5, the following Sub-heading Note shall be inserted, namely:—

"Sub-heading Note

Sub-heading 9504 50 covers :

(a) Video game consoles from which the image is reproduced on television receiver, a monitor or other external screen or surface; or

(b) Video game machines having a self-contained video screen, whether or not portable.

This Sub-heading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (sub-heading 9504 30).";

(iii) in heading 9504,—

(a) in the entry in column (2), for the words "ARTICLES OF FUNFAIR", the words "VIDEO GAME CONSOLES AND MACHINES, ARTICLES OF FUNFAIR" shall be substituted;

(b) the tariff item 9504 10 00 and the entries relating thereto shall be omitted;

(c) for Sub-heading 9504 30, tariff items 9504 30 10 to 9504 30 90 and the entries relating thereto, the following shall be substituted, namely:—

"9504 30 00	-	Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	u	16%";
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(d) after tariff item 9504 40 00 and the entries relating thereto, the following shall be inserted, namely:—

"9504 50 00	-	Video game consoles and machines, other than those of sub-heading 9504 30	u	16%";
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(e) after tariff item 9504 90 10 and the entries relating thereto, the following shall be inserted, namely:—

"9504 90 20	---	Carrom Board with or without coins and strikers	u	16%";
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(54) in Chapter 96,—

(i) in heading 9608,—

(a) for tariff items 9608 10 10 and 9608 10 90 and the entries relating thereto, the following shall be substituted, namely:—

"--- With liquid ink (for rolling ball pen):

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9608 10 11	---- High value ball point pens	u	16%
9608 10 12	---- Ball point pens with body or cap of precious metal or rolled precious metal	u	16%
9608 10 19	---- Other	u	16%
	--- <i>Other:</i>		
9608 10 91	---- High value ball point pens	u	16%
9608 10 92	---- Ball point pens with body or cap of precious metal or rolled precious metal	u	16%
9608 10 99	---- Other	u	16%";
(b) for tariff item 9608 20 00, sub-heading 9608 31, tariff items 9608 31 10, 9608 31 90, sub-heading 9608 39, tariff items 9608 39 10 to 9608 39 99 and the entries relating thereto, the following shall be substituted, namely:—			
"9608 20 00	- Felt tipped and other porous-tipped pens and markers	u	16%
9608 30	- <i>Fountain pens, stylograph pens and other pens:</i>		
	--- <i>Fountain pens:</i>		
9608 30 11	---- High value fountain pens	u	16%
9608 30 12	---- With body or cap of precious metal or rolled precious metal	u	16%
9608 30 19	---- Other	u	16%
	--- <i>Stylograph pens :</i>		
9608 30 21	---- High value pens	u	16%
9608 30 22	---- With body or cap of precious metal or rolled precious metal	u	16%
9608 30 29	---- Other	u	16%
	--- <i>Other :</i>		
9608 30 91	---- High value pens	u	16%
9608 30 92	---- With body or cap of precious metal or rolled precious metal	u	16%
9608 30 99	---- Other	u	16%";
(ii) after tariff item 9618 00 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be inserted, namely:—			
"9619	SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL		
9619 00	- <i>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:</i>		
9619 00 10	--- Sanitary towels (pads) or sanitary napkins	u	16%
9619 00 20	--- Tampons	u	16%
9619 00 30	--- Napkins and napkin liners for babies	u	16%
9619 00 40	--- Clinical diapers	u	16%
9619 00 90	--- Others	u	16%".

## THE TWELFTH SCHEDULE

[See section 70(b)]

In the Third Schedule to the Central Excise Tariff Act,—

(a) for S. No. 100 and the entries relating thereto, the following shall be substituted and shall be deemed to have been substituted with effect from the 27th day of February, 2010, namely:—

S.No.	Chapter Heading, Sub-heading or tariff item	Description of goods
(1)	(2)	(3)
"100	Any Chapter	Parts, components and assemblies of vehicles (including chassis fitted with engines) falling under Chapter 87 excluding vehicles falling under headings 8712, 8713, 8715 and 8716";

(b) after S. No. 100 and the entries relating thereto, the following S.No. and entries shall be added and shall be deemed to have been added with effect from the 29th day of April, 2010, namely:—

(1)	(2)	(3)
"100A	Any Chapter	Parts, components and assemblies of goods falling under tariff item 8426 41 00, headings 8427, 8429 and sub-heading 8430 10".

## THE THIRTEENTH SCHEDULE

*(See section 75)*

In the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957,—

(a) heading 1701 and all sub-headings and tariff items thereof and the entries relating thereto shall be omitted;

(b) tariff item 1702 90 10 and the entries relating thereto shall be omitted;

(c) headings 5007, 5111, 5112, 5208, 5209, 5210, 5211, 5212, 5407, 5408, 5512, 5513, 5514, 5515, 5516, 5801, 5802, 5803, 5804, 5806, 5810, 5901, 5902, 5903, 5907, 6001, 6002, 6003, 6004, 6005 and 6006 and all sub-headings and tariff items thereof and the entries relating thereto shall be omitted.

## STATEMENT OF OBJECTS AND REASONS

The object of the Bill is to give effect to the financial proposals of the Central Government for the financial year 2011-2012. The notes on clauses explain the various provisions contained in the Bill.

PRANAB MUKHERJEE.

NEW DELHI;  
*The 28th February, 2011.*

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PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274 OF THE  
CONSTITUTION OF INDIA

[Copy of letter No. 2(10)-B(D)/2011, dated the 28th February, 2011 from  
Shri Pranab Mukherjee, Minister of Finance, to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the proposed Bill, recommends, under clauses (1) and (3) of article 117, read with clause (1) of article 274, of the Constitution of India, the introduction of the Finance Bill, 2011 to the Lok Sabha and also recommends to the Lok Sabha the consideration of the Bill.

2. The Bill will be introduced in the Lok Sabha immediately after the presentation of the Budget on the 28th February, 2011.

*Notes on clauses**Income-tax*

*Clause 2*, read with the First Schedule to the Bill, specifies the rates at which income-tax is to be levied on income chargeable to tax for the assessment year 2011-2012. Further, it lays down the rates at which tax is to be deducted at source during the financial year 2011-2012 from income other than "Salaries" subject to such deductions under the Income-tax Act; and the rates at which "advance tax" is to be paid, tax is to be deducted at source from, or paid on, income chargeable under the head "Salaries" and tax is to be calculated and charged in special cases for the financial year 2011-2012.

*Rates of income-tax for the assessment year 2011-2012*

Part I of the First Schedule to the Bill specifies the rates at which income is liable to tax for the assessment year 2011-2012. These rates are the same as those specified in Part III of the First Schedule to the Finance Act, 2010, for the purposes of deduction of tax at source from "Salaries", computation of "advance tax" and charging of income-tax in special cases during the financial year 2010-2011.

*Rates for deduction of tax at source during the financial year 2011-2012 from income other than "Salaries"*

Part II of the First Schedule to the Bill specifies the rates at which income-tax is to be deducted at source during the financial year 2011-2012 from income other than "Salaries". The rates are the same, as those specified in Part II of the First Schedule to the Finance Act, 2010 for the purposes of deduction of income-tax at source during the financial year 2010-2011. However, in view of the proposed insertion of new section 194LB, a special rate of tax deduction at five per cent will apply in case of certain interest payments to a non-resident.

The amount of tax so deducted shall be increased by a surcharge in the case of every company other than a domestic company at the rate of two per cent. No surcharge will be levied in any other case.

*Rates for deduction of tax at source from "Salaries", computation of "advance tax" and charging of income tax in special cases during the financial year 2011-2012*

Part III of the First Schedule to the Bill specifies the rates at which income-tax is to be deducted at source from, or paid on, income under the head "Salaries" and also the rates at which "advance tax" is to be paid and income-tax is to be calculated or charged in special cases for the financial year 2011-2012.

Paragraph A of this Part specifies the rates of income-tax as under:—

(i) in the case of every individual [other than those specifically mentioned in sub-paragraphs (ii), (iii) and (iv)] or Hindu undivided family or every association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of Part III applies:—

Up to Rs.1,80,000	<i>Nil.</i>
Rs.1,80,001 to Rs. 5,00,000	10 per cent.
Rs.5,00,001 to Rs.8,00,000	20 per cent.
Above Rs.8,00,000	30 per cent.

(ii) In the case of every individual, being a woman resident in India, and below the age of sixty years at any time during the previous year:—

Up to Rs.1,90,000	<i>Nil.</i>
Rs.1,90,001 to Rs. 5,00,000	10 per cent.
Rs.5,00,001 to Rs.8,00,000	20 per cent.
Above Rs.8,00,000	30 per cent.

(iii) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year:—

Up to Rs.2,50,000	<i>Nil.</i>
Rs.2,50,001 to Rs. 5,00,000	10 per cent.
Rs.5,00,001 to Rs.8,00,000	20 per cent.
Above Rs.8,00,000	30 per cent.

(iv) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year:—

Up to Rs.5,00,000	<i>Nil.</i>
Rs.5,00,001 to Rs.8,00,000	20 per cent.
Above Rs.8,00,000	30 per cent.

No surcharge will be levied.

Paragraph B of this Part specifies the rates of income-tax in the case of every co-operative society. In such cases, the rates of tax will continue to be the same as those specified for assessment year 2011-2012. No surcharge will be levied.

Paragraph C of this Part specifies the rate of income-tax in the case of every firm. In such cases, the rate of tax will continue to be the same as that specified for assessment year 2011-2012. No surcharge will be levied.

Paragraph D of this Part specifies the rate of income-tax in the case of every local authority. In such cases, the rate of tax will continue to be the same as that specified for the assessment year 2011-2012. No surcharge will be levied.

Paragraph E of this Part specifies the rates of income-tax in the case of companies. In both the cases of domestic companies and companies other than domestic companies, the rate of tax will continue to be the same as that specified for assessment year 2011-2012.

Surcharge in the case of domestic companies having income above one crore rupees is proposed to be reduced to five per cent. from the existing rate of seven and one-half per cent. In case of companies other than domestic companies, the surcharge is proposed to be reduced to two per cent. from the existing rate of two and one-half per cent. Marginal relief will be provided.

In all other cases (including sections 115JB, 115-O, 115R, etc.) the surcharge will now be applicable at the rate of five per cent.

“Education cess” at the rate of two per cent. and “Secondary and Higher Education Cess” at the rate of one per cent. shall continue to be levied in all cases covered under Part III of the First Schedule. In the cases covered under Part II of the First Schedule, there will be no levy of Education Cess and Secondary and Higher Education Cess on tax deducted or collected at source in the case of domestic company and any other person who is resident in India. Both the cesses would continue to apply on tax deducted at source in the case of salary payments. These would also continue to be levied in the cases of persons not resident in India and companies other than domestic company.

*Clause 3* of the Bill seeks to amend section 2 of the Income-tax Act relating to definitions.

The existing provisions contained in clause (15) of the aforesaid section defines “charitable purpose” to include relief of the poor, education, medical relief, preservation of environment (including watersheds, forests and wild life) and preservation of monuments or places or objects of artistic or historic interest, and the advancement of any other object of general public utility.

The first proviso to the aforesaid clause (15) provides that the advancement of any other object of general public utility shall not be a charitable purpose if it involves the



carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity.

The second proviso to the said clause provides that the first proviso shall not apply if the aggregate value of the receipts from the activities referred to in the first proviso is ten lakh rupees or less in the previous year.

It is proposed to amend the said second proviso to provide that the first proviso shall not apply if the aggregate value of the receipts from the activities referred to in the first proviso is twenty-five lakh rupees or less in the previous year.

This amendment will take effect from 1st April, 2012 and will, accordingly, apply in relation to the assessment year 2012-2013 and subsequent years.

*Clause 4* of the Bill seeks to amend section 10 of the Income-tax Act relating to incomes not included in total income.

The *Explanation* to clause (34) of the aforesaid section was inserted by way of a modification *vide* section 27 of the Special Economic Zones Act, 2005 read with the Second Schedule thereof.

The existing provisions contained in the *Explanation* to clause (34) of the aforesaid section clarify that the dividend referred to in section 115-O shall not be included in the total income of the assessee, being a Developer or entrepreneur.

Sub-clause (a) of this clause of the Bill seeks to omit the *Explanation* to clause (34) of the aforesaid section.

This amendment will take effect from 1st June, 2011.

Under the existing provisions contained in the Income-tax Act, any perquisites or allowances received by an employee is taxable under the head "salary" unless it is specifically exempted under the Act.

Sub-clause (b) seeks to insert a new clause (45) in the said section so as to provide exemption to any allowance or perquisite, as may be notified by the Central Government in the Official Gazette in this behalf, paid to the Chairman or a retired Chairman or any other member or retired member of the Union Public Service Commission.

This amendment will take effect retrospectively from 1st April, 2008 and will, accordingly, apply in relation to the assessment year 2008-2009 and subsequent years.

The existing provisions contained in section 10 provide that income mentioned in any of the clauses of the said section shall not be included in the total income of the previous year of any person.

Sub-clause (c) seeks to insert a new clause (46) in the said section so as to provide that any specified income arising to a body or authority or Board or Trust or Commission (by whatever name called) which is constituted or established by or under a Central, State or Provincial Act or has been constituted by the Central Government or a State Government with the object of regulating or administering an activity for the benefit of general public shall be exempt if it is not engaged in commercial activity and is specified by the Central Government by notification in the Official Gazette in this behalf. The proposed *Explanation* enables the Central Government to notify the nature and extent of the income of the body or authority or Board or Trust or Commission which shall constitute the specified income.

Sub-clause (c) also seeks to insert a new clause (47) in section 10 so as to enable the Central Government to notify any infrastructure debt fund which is set up in accordance with the guidelines as may be prescribed and the income of such notified fund will be exempt from income-tax.

These amendments will take effect from 1st June, 2011.

*Clause 5* of the Bill seeks to amend section 35 of the Income-tax Act relating to expenditure on scientific research.

The existing provisions contained in clause (a) of sub-section (2AA) of the aforesaid section provide for a weighted deduction to the extent of one and three-fourth times the sum paid to a National Laboratory or a University or an Indian Institute of Technology or a specified person for the purpose of an approved scientific research programme.

It is proposed to amend the said clause (a) so as to enhance the weighted deduction to two times the sum paid.

This amendment will take effect from 1st April, 2012 and will, accordingly, apply in relation to assessment year 2012-2013 and subsequent years.

*Clause 6* of the Bill seeks to amend section 35AD of the Income-tax Act relating to deduction in respect of expenditure on specified business.

The existing provisions contained in sub-section (5) of the aforesaid section provide for the date of commencement of operations of the specified businesses referred to in sub-section (2) of the said section for the purposes of availing the deduction. Further, the existing provisions of clause (c) of sub-section (8) of the aforesaid section define the expression "specified business".

The amendments proposed to the aforesaid section seek to include two new businesses as "specified business" along with their dates of commencement and also to omit the word "new" from the existing definition of "specified business" in respect of new hotel and new hospital.

Sub-clause (a) of this clause seeks to insert a new clause (ad) in the said sub-section (5) so as to provide that the date of commencement of operations shall be on or after the 1st day of April, 2011 where a business is in the nature of developing and building a housing project under a scheme for affordable housing framed by the Central Government or a State Government, as the case may be, and notified by the Board in this behalf in accordance with the guidelines as may be prescribed.

It further seeks to insert a new clause (ae) in the said sub-section (5) to specify that the date of commencement of operations shall be on or after the 1st day of April, 2011 in a new plant or in a newly installed capacity in an existing plant for production of fertiliser.

These amendments will take effect from 1st April, 2012 and will, accordingly, apply in relation to the assessment year 2012-2013 and subsequent years.

Sub-clause (b) of this clause seeks to omit the word "new" from the expressions "new hotel" and "new hospital" in sub-clauses (iv) and (v) of clause (c) of sub-section (8) from the definition of "specified business".

These amendments will take effect retrospectively from 1st April, 2011 and will, accordingly, apply in relation to the assessment year 2011-2012 and subsequent years.

Sub-clause (b) further seeks to insert a new sub-clause (vii) in clause (c) of the aforesaid sub-section (8) so as to include within the scope of "specified business", the business of developing and building a housing project under a scheme for affordable housing framed by the Central Government or a State Government, as the case may be, and notified by the Board in this behalf in accordance with the guidelines as may be prescribed.

It also seeks to insert a new sub-clause (viii) in the said clause (c) of the aforesaid sub-section (8) so as to include production of fertilizer in India as a "specified business".

These amendments will take effect from 1st April, 2012 and will, accordingly, apply in relation to the assessment year 2012-2013 and subsequent years.

*Clause 7* of the Bill seeks to amend section 36 of the Income-tax Act relating to other deductions.

The existing provisions of sub-section (1) of the aforesaid section provide for allowing certain deductions in computing the income under the head profits and gains of business or profession.

It is proposed to insert a new clause (iva) in the said sub-section so as to provide that any sum paid by the assessee as an employer by way of contribution towards a pension scheme as referred to in section 80CCD on account of an employee to the extent it does not exceed ten per cent. of the salary of the employee in the previous year shall be allowed as a deduction.

This amendment will take effect from 1st April, 2012 and will, accordingly, apply in relation to the assessment year 2012-2013 and subsequent years.

*Clause 8* of the Bill seeks to amend section 80CCE of the Income-tax Act relating to the limit on deductions under sections 80C, 80CCC and 80CCD.

The existing provisions contained in the aforesaid section 80CCE provide that the aggregate amount of deductions under section 80C, section 80CCC and section 80CCD shall not exceed one lakh rupees.

It is proposed to amend the aforesaid section 80CCE so as to provide that contribution made by the Central Government or any other employer to a pension scheme under sub-section (2) of section 80CCD shall not be included in the limit of deduction of one lakh rupees provided under section 80CCE.

This amendment will take effect from 1st April, 2012 and will, accordingly, apply in relation to the assessment year 2012-2013 and subsequent years.

*Clause 9* of the Bill seeks to amend section 80CCF of the Income-tax Act relating to deduction in respect of subscription to long-term infrastructure bonds.

Under the existing provisions contained in section 80CCF, deduction is allowed to the extent of such amount which does not exceed twenty-thousand rupees, paid or deposited during the previous year relevant to the assessment year beginning on the 1st day of April, 2011 as subscription to long-term infrastructure bonds.

It is proposed to amend the said section so as to provide the same deduction for the amount paid or deposited during the previous year relevant to the assessment year beginning on the 1st day of April, 2012.

This amendment will take effect from 1st April, 2012 and will, accordingly, apply in relation to the assessment year 2012-2013.

*Clause 10* of the Bill seeks to amend section 80-IA of the Income-tax Act relating to deductions in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development, etc.

Under the existing provisions contained in clause (iv) of sub-section (4) of the aforesaid section, a deduction is allowed to an undertaking which,— (a) is set up in any part of India for the generation or generation and distribution of power if it begins to generate power at any time during the period beginning on 1st April, 1993 and ending on 31st March, 2011; (b) starts transmission or distribution by laying a network of new transmission or distribution lines at any time during the period beginning on 1st April, 1999 and ending on 31st March, 2011; or (c) undertakes substantial renovation and modernisation of the existing network of transmission or distribution lines at any time during the period beginning on 1st April, 2004 and ending on 31st March, 2011.

It is proposed to amend the said clause so as to extend the time limit from 31st March, 2011 to 31st March, 2012.

This amendment will take effect from 1st April, 2012 and will, accordingly, apply in relation to the assessment year 2012-2013 and subsequent years.

*Clause 11* of the Bill seeks to amend section 80-IB of the Income-tax Act, relating to deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings.

Sub-section (9) of the said section provides that the amount of deduction to an undertaking shall be hundred per cent. of the profits for a period of seven consecutive assessment years, including the initial assessment year, if such undertaking fulfils certain conditions stipulated therein.

Clause (ii) of the said sub-section requires that such undertaking is located in any part of India and has begun or begins commercial production of mineral oil on or after the 1st day of April, 1997.

It is proposed to amend the said clause so as to insert a proviso therein which provides that the provisions of said clause (ii) shall not apply to blocks licensed under a contract awarded after the 31st day of March, 2011 under the New Exploration Licencing Policy announced by the Government of India *vide* Resolution No. O-19018/22/95-ONG.DO.VL, dated the 10th February, 1999 or in pursuance of any law for the time being in force or by the Central or a State Government in any other manner.

This amendment will take effect from 1st April, 2012 and will, accordingly, apply in relation to the assessment year 2012-2013 and subsequent years.

*Clause 12* seeks to amend section 92C of the Income-tax Act, relating to computation of arm's length price.

Under the existing provisions contained in sub-section (2) of the aforesaid section, where more than one price is determined by the most appropriate method, then the arm's length price shall be taken to be arithmetical mean of such price. Further, the second proviso to the said sub-section provides that if the variation between the arm's length price as determined and price at which the international transaction has actually been undertaken does not exceed five per cent. of the latter, the price at which the international transaction has actually been undertaken shall be deemed to be the arm's length price.

It is proposed to amend the second proviso to said sub-section (2) so as to provide that the allowable variation will be such percentage as may be notified by the Central Government in this behalf.

This amendment will take effect from 1st April, 2012 and will, accordingly, apply in relation to the assessment year 2012-2013 and subsequent years.

*Clause 13* of the Bill seeks to amend section 92CA of the Income-tax Act relating to reference to Transfer Pricing Officer.

Under the existing provisions contained in sub-section (1) of the aforesaid section, where an assessee has entered into an international transaction in any previous year, and the Assessing Officer considers it necessary, he may, with the previous approval of the Commissioner, refer the computation of the arm's length price in relation to the international transaction under section 92C, to the Transfer Pricing Officer.

Sub-section (2) of the aforesaid section, *inter alia*, provides that the Transfer Pricing Officer, for the purpose of determining the arm's length price in respect of international transactions referred to him by the Assessing Officer shall serve a notice on the assessee requiring him to produce evidence in support of computation of the arm's length price of such transactions.

It is proposed to insert a new sub-section (2A) so as to enable the Transfer Pricing Officer to take into account any other international transaction which comes to his notice subsequently during the course of the proceeding before him as if such transaction is an international transaction referred under sub-section (1) and the provisions of Chapter X of the Income-tax Act shall apply accordingly.

Sub-section (7) of the aforesaid section provides that for the purposes of determining arm's length price, the Transfer Pricing Officer shall have the powers as provided under sub-section (1) of section 131 and clause (6) of section 133.

It is proposed to amend the said sub-section (7) so as to enable the Transfer Pricing Officer to exercise the power of survey conferred upon an income-tax authority under section 133A of the Act.

These amendments will take effect from 1st June, 2011.

*Clause 14* of the Bill seeks to insert a new section 94A in the Income-tax Act relating to special measures in respect of transactions with persons located in a notified jurisdictional area.

It is proposed to enable the Central Government to notify any country or territory outside India, having regard to the lack of effective exchange of information by it with India, as notified jurisdictional area.

It is further proposed to provide that if an assessee enters into a transaction where one of the parties to the transaction is a person located in a notified jurisdictional area, then all the parties to the transaction shall be deemed to be associated enterprises within the meaning of section 92A, and that transaction shall be deemed to be an international transaction within the meaning of section 92B and, accordingly, the provisions of sections 92, 92A, 92B, 92C [except the second proviso to sub-section (2)], 92CA, 92CB, 92D, 92E and 92F shall apply to such transaction.

It is also proposed to provide that notwithstanding anything contained in the Income-tax Act, no deduction in respect of any payment made to any financial institution located in the notified jurisdictional area shall be allowed unless the assessee furnishes an authorisation in the prescribed form authorising the Board or any other income-tax authority acting on its behalf to seek relevant information from the said financial institution and no deduction in respect of any other expenditure or allowance (including the depreciation) arising from the transaction with a person located in a notified territory shall be allowed under any provision of the Act unless the assessee maintains such other documents and furnishes the information as may be prescribed.

It is also proposed to provide that if any sum is received from a person located in the notified jurisdictional area, then, the onus is on the assessee to satisfactorily explain the source of such money in the hands of such person or in the hands of the beneficial owner, and in case of his failure to do so, the amount shall be deemed to be the income of the assessee notwithstanding anything to the contrary contained in the Act.

It is also proposed to provide that any payment made to a person located in the notified jurisdictional area shall be liable to the highest of the rates of tax deduction specified therein.

It is also proposed to define the expressions "person located in a notified jurisdictional area", "permanent establishment" and "transaction" for the purposes of the section.

These amendments will take effect from 1st June, 2011.

*Clause 15* of the Bill seeks to amend section 115A of the Income-tax Act, relating to tax on dividends, royalty and technical service fees in case of foreign companies.

Under the existing provisions contained in sub-section (1) of the aforesaid section, the rates at which income-tax shall be payable, where the total income of a non-resident (not being a company) or a foreign company, includes any income by way of dividends (other than dividends referred to in section 115-O); or interest received from the Government or an Indian concern on monies borrowed or debt incurred by the Government or the Indian concern in foreign currency; or income received in respect of units, purchased in foreign currency, of a Mutual Fund specified under clause (23D) of section 10 or of the Unit Trust of India.

It is proposed to amend sub-clause (ii) of clause (a) of sub-section (1) of the aforesaid section so as to provide that the rates at which income-tax shall be payable, where the total income of a non-resident (not being a company) or a foreign company, includes any income by way of interest received from Government or an Indian concern on monies borrowed or debt incurred by the Government or the Indian concern in foreign currency, not being the interest received from an infrastructure debt fund referred to in clause (47) of section 10.

It is further proposed to insert a new sub-clause (iia) in clause (a) of sub-section (1) of the aforesaid section so as to provide that the rates at which income-tax shall be payable, where the total income of a non-resident (not being a company) or a foreign company, includes any income by way of interest received from an infrastructure debt fund referred to in clause (47) of section 10.

It is also proposed to insert a new item (BA) after item (B) of clause (a) of sub-section (1) of the aforesaid section to provide that the tax shall be deducted at the rate of five per cent. on any interest income received by a non-resident from an infrastructure debt fund referred to in clause (47) of section 10.

These amendments will take effect from 1st June, 2011.

*Clause 16* of the Bill seeks to insert a new section 115BBD in the Income-tax Act relating to tax on certain dividends received from foreign companies.

Under the existing provisions of the Income-tax Act, dividend received from foreign companies is taxable in the hands of the recipient at his applicable marginal rate of tax. Therefore, in case of companies who receive foreign dividend, such dividend is taxable at the rate of thirty per cent. plus applicable surcharge and cess.

Sub-section (1) of the aforesaid new section seeks to provide that where the total income of an assessee, being an Indian company, for the previous year relevant to the assessment year beginning on the 1st day of April, 2012, includes any income by way of dividends declared, distributed or paid by a subsidiary foreign company, the income-tax payable shall be the aggregate of the amount of income-tax calculated on the income by way of such dividends at the rate of fifteen per cent. and the amount of income-tax with which the assessee would have been chargeable had its total income been reduced by the amount of aforesaid income by way of dividends.

Sub-section (2) of the aforesaid new section provides that no deduction in respect of any expenditure or allowance shall be allowed to the assessee under any provision of the Income-tax Act in computing its income by way of dividends.

Sub-section (3) of the aforesaid new section seeks to define the expressions "dividends" and "subsidiary foreign company".

This amendment will take effect from 1st April, 2012 and will, accordingly, apply in relation to the assessment year 2012-2013.

*Clause 17* of the Bill seeks to amend section 115JB of the Income-tax Act relating to special provision for payment of tax by certain companies.

The existing provisions contained in sub-section (1) of the aforesaid section provide that in case of a company, if the tax payable on the total income as computed under the Income-tax Act in respect of any previous year relevant to the assessment year commencing on or after the 1st day of April, 2011, is less than eighteen per cent. of its book profit, such book profit shall be deemed to be the total income of the assessee and the tax payable for the relevant previous year shall be eighteen per cent. of such book profit.

It is proposed to amend sub-section (1) of the aforesaid section to provide that if the income-tax payable on the total income as computed under the Income-tax Act in respect of any previous year relevant to the assessment year commencing on or after the 1st day of April, 2012 is less than eighteen and one-half per cent. of its book profit, such book profit shall be deemed to be the total income of the assessee and the tax payable for the relevant previous year shall be eighteen and one-half per cent. of such book profit.

Sub-section (6) of section 115JB of the Income-tax Act was inserted in that section by way of a modification *vide* section 27 of the Special Economic Zones Act, 2005 read with the Second Schedule thereof.

The existing provisions contained in the aforesaid sub-section (6) provide that the provisions of section 115JB shall not apply to the income accrued or arising on or after the 1st day of April, 2005 from any business carried on, or services rendered, by an entrepreneur or a Developer, in a Unit or Special Economic Zone, as the case may be.

It is proposed to insert a proviso to the said sub-section (6) so as to provide that the provisions of that sub-section shall cease to have effect in respect of any previous year relevant to the assessment year commencing on or after the 1st day of April, 2012.

These amendments will take effect from 1st April, 2012 and will, accordingly, apply in relation to the assessment year 2012-2013 and subsequent years.

*Clause 18* of the Bill seeks to insert a new Chapter XII-BA [consisting of new sections 115JC, 115JD, 115JE and 115JF] in the Income-tax Act containing special provisions relating to certain limited liability partnerships.

Under the provisions of newly inserted section 115JC, where the regular income-tax payable for a previous year by any limited liability partnership is less than the alternate minimum tax payable for such previous year, the adjusted total income shall be deemed to be the total income of such limited liability partnership and it shall be liable to pay income-tax on such total income at the rate of eighteen and one-half per cent.

For the purpose of the aforesaid provision, adjusted total income shall be the total income before giving effect to the newly inserted Chapter XII-BA as increased by the deductions claimed under any section included in Chapter VI A under the heading "*C.-Deductions in respect of certain incomes*" and deduction claimed under section 10AA.

The proposed new section 115JD seeks to provide that the credit for tax paid by a limited liability partnership under section 115JC shall be the excess of the alternate minimum tax paid over the regular income-tax payable. This shall be allowed to be carried forward up to the tenth assessment year immediately succeeding the assessment year for which such tax credit becomes allowable and shall be allowed to be set off for an assessment year in which the regular income-tax exceeds the alternate minimum tax to the extent of the excess of the regular income-tax over the alternate minimum tax.

The proposed new section 115JE seeks to provide that save as provided in the newly inserted Chapter XII-BA, all other provisions of the Income-tax Act shall apply to a limited liability partnership.

The proposed new section 115JF seeks to define the expressions "accountant", "alternate minimum tax", "limited liability partnership" and "regular income-tax" for the purposes of newly inserted Chapter XII-BA.

These amendments will take effect from 1st April, 2012 and will, accordingly, apply in relation to the assessment year 2012-13 and subsequent years.

*Clause 19* of the Bill seeks to amend section 115-O of the Income-tax Act relating to tax on distributed profits of domestic companies.

Sub-section (6) was inserted in the aforesaid section by way of a modification *vide* section 27 of the Special Economic Zones Act, 2005 read with the Second Schedule thereof.

The existing provisions contained in the aforesaid sub-section provide that notwithstanding anything contained in section 115-O, no tax on distributed profits shall be chargeable in respect of the total income of an undertaking or enterprise engaged in developing or developing and operating or developing, operating and maintaining a Special Economic Zone for any assessment year on any amount declared, distributed or paid by such Developer or enterprise, by way of dividends (whether interim or otherwise) on or after the 1st day of April, 2005 out of its current income either in the hands of the Developer or enterprise or the person receiving such dividend.

It is proposed to insert a proviso to the said sub-section (6) to provide that the provisions of the said sub-section shall cease to have effect from the 1st day of June, 2011. Accordingly, tax on distributed profits shall be chargeable under this section on any amount declared, distributed or paid by way of dividends by the aforesaid undertaking or enterprise on or after the 1st day of June, 2011.

This amendment will take effect from 1st June, 2011.

*Clause 20* of the Bill seeks to amend section 115R of the Income-tax Act relating to tax on distributed income to unit holders.

Under the existing provisions contained in sub-section (2) of the aforesaid section, any amount of income distributed by the specified company or a Mutual Fund to its unit holders shall be chargeable to tax and such specified company or Mutual Fund shall be liable to pay additional income-tax on such distributed income at the rate of twenty-five per cent. on income distributed by a money market mutual fund or a liquid fund; twelve and one-half per cent. on income distributed to any person being an individual or a Hindu undivided family by a fund other than a money market mutual fund or a liquid fund; and twenty per cent. on income distributed to any other person by a fund other than a money market mutual fund or a liquid fund.

It is proposed to amend clause (i) of sub-section (2) of the aforesaid section to specifically provide that additional income-tax at the rate of twenty-five per cent shall be leviable on any income distributed to an individual or a Hindu undivided family by a money market mutual fund or a liquid fund.

It is further proposed to insert a new clause (ia) after clause (i) in sub-section (2) of the aforesaid section to provide that any income distributed to any other person by a money market mutual fund or a liquid fund shall be liable to additional income-tax at the rate of thirty per cent.

It is also proposed to amend clause (iii) of sub-section (2) of the aforesaid section so as to increase the rate of additional income-tax from twenty per cent. to thirty per cent. on any income distributed to any other person by a fund other than a money market mutual fund or a liquid fund.

These amendments will take effect from 1st June, 2011.

*Clause 21* of the Bill seeks to amend section 131 of the Income-tax Act relating to power regarding discovery, production of evidence, etc.

Under the existing provisions contained in section 131, certain income-tax authorities have been conferred the same power, as available to a Civil Court while trying a suit in respect of discovery and inspection, enforcing the attendance of any person, including any officer of a banking company and examining him on oath, compelling production of books of account and other documents and issuing commissions.

It is proposed to insert a new sub-section (2) in the aforesaid section to provide that for the purpose of making an inquiry or investigation in respect of any person or class of persons in relation to an agreement referred to in section 90 or section 90A, it shall be competent for any income-tax authority not below the rank of Assistant Commissioner of Income-tax, as notified by the Board in this behalf, to exercise the powers conferred under sub-section (1) on the income-tax authorities referred to in that sub-section, notwithstanding that no proceedings with respect to such person or class of persons are pending before it or any other income-tax authority.

It is further proposed to amend sub-section (3), so as to empower the aforesaid authority as notified by the Board, to impound and retain any books of account and other documents produced before it in any proceeding under the Act.

These amendments will take effect from 1st June, 2011.

*Clause 22* of the Bill seeks to amend section 133 of the Income-tax Act relating to power to call for information.



Under the existing provisions contained in section 133, the income-tax authorities referred to in that section have been empowered to call for information which is useful for or relevant to, any proceeding under the Act.

It is proposed to insert a new proviso after the second proviso to the aforesaid section so as to provide that for the purposes of an agreement referred to in section 90 or section 90A, an income-tax authority notified under sub-section (2) of section 131 may exercise all the powers conferred under section 133, notwithstanding that no proceedings are pending before it or any other income-tax authority.

This amendment will take effect from 1st June, 2011.

*Clause 23* of the Bill seeks to amend section 139 of the Income-tax Act relating to return of income.

Under the existing provisions contained in clause (a) of *Explanation 2* to sub-section (1) of the said section, the due date for filing return of income, in the case of a company; or a person (other than a company) whose accounts are required to be audited under the Income-tax Act or under any other law for the time being in force; or a working partner of a firm whose accounts are required to be audited under the Income-tax Act or under any other law for the time being in force, shall be the 30th day of September of the assessment year.

Section 92E of the Income-tax Act contains provisions for furnishing a report from an accountant by a person entering into international transactions.

It is proposed to amend sub-clause (i) of clause (a) to the said *Explanation 2* and to insert a new clause (aa) after the said clause (a) so as to provide that for filing a return of income in case of an assessee being a company, which is required to furnish a report referred to in the said section 92E, the due date shall be the 30th day of November of the assessment year.

This amendment will take effect retrospectively from 1st April, 2011.

Under the existing provisions contained in sub-section (1) of the aforesaid section, every person, if his total income or the total income of any other person in respect of which he is assessable under the Income-tax Act during the previous year exceeds the maximum amount which is not chargeable to income-tax, shall furnish a return of his income or the income of such other person during the previous year.

It is proposed to insert a new sub-section (1C) in the aforesaid section so as to empower the Central Government to exempt by notification in the Official Gazette any class or classes of persons from the requirement of furnishing a return of income having regard to such conditions as may be specified in that notification.

This amendment will take effect from 1st June, 2011.

Under the existing provisions contained in sub-section (4C) of section 139, every entity referred to therein shall, if the total income in respect of such entity (without giving effect to the provisions of section 10) exceeds the maximum amount which is not chargeable to income-tax, furnish a return of such income of the previous year.

It is proposed to amend the aforesaid sub-section to insert therein new clauses (g) and (h) in order to require that any body or authority or Board or Trust or Commission referred to in clause (46) of section 10 and infrastructure debt fund referred to in clause (47) of section 10, respectively, shall also furnish a return of income.

This amendment will take effect from 1st June, 2011.

*Clause 24* of the Bill seeks to amend section 143 of the Income-tax Act relating to assessment.

Under the existing provisions contained in sub-section (1B) of the aforesaid section, the Central Government may, save as otherwise expressly provided, for the purpose of giving effect to the scheme made under sub-section (1A) of that section, by notification in

the Official Gazette, direct that any of the provisions of the Income-tax Act relating to processing of returns shall not apply or shall apply with such exceptions, modifications and adaptations as may be specified in that notification, so, however, that no direction shall be issued after the 31st day of March, 2011.

It is proposed to amend sub-section (1B) of the aforesaid section to extend the said time limit to the 31st day of March, 2012.

This amendment will take effect retrospectively from 1st April, 2011.

*Clause 25* of the Bill seeks to amend section 153 of the Income-tax Act relating to time limit for completion of assessments and re-assessments.

Under the existing provisions contained in *Explanation 1* to the said section, certain periods specified therein are to be excluded while computing the period of limitation laid down in sub-sections (1), (2) and (2A) of the said section for completion of assessments and re-assessments.

It is proposed to insert a new clause (viii) in *Explanation 1* to the said section so as to provide that the period commencing from the date on which a reference for exchange of information is made by an authority competent under an agreement referred to in section 90 or section 90A and ending with the date on which the information so requested is received by the Commissioner or a period of six months, whichever is less, shall also be excluded.

This amendment will take effect from 1st June, 2011.

*Clause 26* of the Bill seeks to amend section 153B of the Income-tax Act relating to time limit for completion of assessment under section 153A.

Under the existing provisions contained in the *Explanation* to section 153B, certain periods specified therein are to be excluded while computing the period of limitation laid down in sub-section (1) of the said section for completion of assessment under section 153A.

It is proposed to insert a new clause (viii) in the *Explanation* to the said section 153B so as to provide that the period commencing from the date on which a reference for exchange of information is made by an authority competent under an agreement referred to in section 90 or section 90A and ending with the date on which the information so requested is received by the Commissioner or a period of six months, whichever is less, shall also be excluded.

This amendment will take effect from 1st June, 2011.

*Clause 27* of the Bill seeks to insert a new section 194LB in the Income-tax Act relating to income by way of interest from an infrastructure debt fund.

The proposed new section seeks to provide that where any income by way of interest is payable to a non-resident, not being a company, or to a foreign company, by an infrastructure debt fund referred to in clause (47) of section 10, the person responsible for making the payment shall, at the time of credit of such income to the account of payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of five per cent.

This amendment will take effect from 1st June, 2011.

*Clause 28* of the Bill seeks to amend section 245C of the Income-tax Act relating to application for settlement of cases.

The existing provisions contained in the proviso to sub-section (1) of the aforesaid section provide that, no application shall be made before the Settlement Commission unless the proceedings under section 153A or under section 153C have been initiated against the applicant and the additional amount of income-tax payable on the income disclosed in the application exceeds fifty lakh rupees and in other cases if the additional amount of income-tax payable on the income disclosed in the application exceeds ten lakh rupees.

It is proposed to insert a new clause (ia) in the proviso to sub-section (1) of the aforesaid section. It provides that no application shall be made unless, in a case where the applicant is related to the person referred to in clause (i) who has filed an application [referred as "specified person"]; and the proceedings for assessment or re-assessment for any of the assessment years referred to in clause (b) of sub-section (1) of section 153A or clause (b) of sub-section (1) of section 153B in case of the applicant, being a person referred to in section 153A or section 153C, have been initiated, the additional amount of income-tax payable on the income disclosed in the application exceeds ten lakh rupees.

It is further proposed to insert an *Explanation* after the said proviso defining the expressions "applicant in relation to the specified person" and "substantial interest" for the purposes of the new clause (ia).

This amendment will take effect from 1st June, 2011.

*Clause 29* of the Bill seeks to amend section 245D of the Income-tax Act relating to procedure on receipt of an application under section 245C.

The existing provisions contained in sub-section (4) of the aforesaid section 245D provide that the Settlement Commission may pass orders on the matters covered by the applications received by it.

It is proposed to insert a new sub-section (6B) so as to provides that the Settlement Commission may, at any time within six months from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (4). It further provides that an amendment which has the effect of modifying the liability of the applicant, shall not be made under this sub-section unless the Settlement Commission has given notice to the applicant and the Commissioner of its intention to do so and has allowed the applicant and the Commissioner an opportunity of being heard.

This amendment will take effect from 1st June, 2011.

*Clause 30* of the Bill seeks to omit section 282B of the Income-tax Act relating to allotment of Document Identification Number.

Under the existing provisions contained in the said section 282B, every income-tax authority shall, on or after the 1st day of July, 2011, allot a computer generated Document Identification Number in respect of every notice, order, letter or any correspondence issued by him to any other income-tax authority or assessee or any other person and such number shall be quoted thereon.

It is proposed to omit the aforesaid section.

This amendment will take effect retrospectively from 1st April, 2011.

*Clause 31* of the Bill seeks to insert a new section 285 [in place of said section which was omitted by the Finance Act, 1987] in the Income-tax Act relating to the submission of statement by a non-resident having liaison office.

The proposed new section provides that every person, being a non-resident having liaison office in India, set up in accordance with the guidelines issued by the Reserve Bank of India under the Foreign Exchange Management Act, 1999, shall in respect of its activities in a financial year, prepare and deliver or cause to be delivered to the Assessing Officer having jurisdiction, within sixty days from the end of such financial year, a statement in such form and containing such particulars as may be prescribed.

This amendment will take effect from 1st June, 2011.

*Clause 32* of the Bill seeks to amend section 296 of the Income-tax Act relating to rules and certain notifications to be placed before Parliament.

As proposed, clause 23 of the Bill seeks to insert sub-section (1C) in section 139 of the Income-tax Act so as to empower the Central Government to exempt, by notification, any class or classes of persons from the requirement of furnishing a return of income having regard to such conditions as may be specified in that notification.

It is proposed to amend section 296 of the Income-tax Act so as to provide that every notification issued under sub-section (1C) of section 139 shall be laid before Parliament.

This amendment will take effect from 1st June, 2011.

*Clause 33* of the Bill seeks to amend Part A of the Fourth Schedule to the Income-tax Act, relating to recognised provident funds.

Rule 3 in Part A of the Fourth Schedule provides that the Chief Commissioner or Commissioner may accord recognition to any provident fund which, in his opinion, satisfies the conditions specified under rule 4 in Part A of the said Schedule and the conditions, which the Board may specify by rules.

The first proviso to sub-rule (1) of the said rule 3 provides that in a case where recognition has been accorded to any provident fund on or before the 31st day of March, 2006, the same shall be withdrawn, if such fund does not satisfy, on or before the 31st day of December, 2010, the conditions set out in clause (ea) of said rule 4, and any other conditions which the Board may, by rules, specify in this behalf.

It is proposed to amend the said proviso to sub-rule (1), so as to extend the said time limit to the 31st day of March, 2012.

This amendment will take effect retrospectively from 1st January, 2011.

#### *Wealth-tax*

*Clause 34* of the Bill seeks to amend section 22D of the Wealth-tax Act, 1957 relating to procedure on receipt of the application under section 22C.

The existing provisions contained in sub-section (4) of the aforesaid section 22D provide that the Settlement Commission may pass orders on the matters covered by the applications received by it.

It is proposed to insert a new sub-section (6B) in the said section so as to provide that the Settlement Commission may, at any time within a period of six months from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (4).

It further provides that an amendment which has the effect of modifying liability of the applicant, shall not be made under this sub-section unless the Settlement Commission has given notice to the applicant and the Commissioner of its intention to do so and has allowed the applicant and the Commissioner an opportunity of being heard.

This amendment will take effect from 1st June, 2011.

#### *Customs*

*Clause 35* of the Bill seeks to amend section 2 of the Customs Act relating to definitions. Clause (2) of the said section defines the expression "assessment" and the said definition is proposed to be re-defined so as to introduce therein "self-assessment" also.

*Clause 36* of the Bill seeks to amend section 3 of the Customs Act so as to omit the reference to the Deputy Commissioner in clause (e) thereof.

*Clause 37* of the Bill seeks to substitute a new section for section 17 of the Customs Act relating to assessment of duty to make the provisions consistent with the proposed scheme of "self-assessment".

*Clause 38* of the Bill seeks to amend section 18 of the Customs Act relating to provisional assessment of duty. In case an importer or exporter is unable to make self-assessment, he may request customs officer to assess the goods by following the procedure of provisional assessment.

*Clause 39* of the Bill seeks to amend section 19 of the Customs Act relating to determination of duty where goods consist of articles liable to different rates of duty so as to align the same with the proposed scheme of self-assessment provided by section 17 of the aforesaid Act.

*Clause 40* of the Bill seeks to substitute sub-section (1) of section 27 of the Customs Act relating to claim for refund of duty or interest so as to provide for uniform limitation period of one year, as opposed to six months or one year for different classes of imports or exports.

*Clause 41* of the Bill seeks to substitute a new section for section 28 of the Customs Act relating to recovery of duties not levied or short-levied or erroneously refunded so as to make the provisions more coherent and clear.

*Clause 42* of the Bill seeks to substitute a new section 28AA for sections 28AA and 28AB of the Customs Act relating to interest on delayed payment of duty so as to make the provisions simple, more coherent and clear.

*Clause 43* of the Bill seeks to amend section 46 of the Customs Act relating to entry of goods on importation so as to provide for filing of entry electronically and also to provide that the Commissioner of Customs may, where it is not feasible to make an entry electronically, allow an entry to be presented in any other manner.

*Clause 44* of the Bill seeks to amend section 50 of the Customs Act relating to entry of goods for exportation so as to provide for filing of entry electronically and also to provide that the Commissioner of Customs may, where it is not feasible to make an entry electronically, allow an entry to be presented in any other manner.

*Clause 45* of the Bill seeks to amend section 75 of the Customs Act so as to empower the Central Government to provide for the circumstances or conditions under which the amount of drawback of customs duty shall not be recovered, even if the sale proceeds are not realised by the exporter.

*Clause 46* of the Bill seeks to amend section 110A of the Customs Act relating to provisional release of goods, documents and things seized pending adjudication so as to empower the adjudicating authority to allow release of seized goods instead of the Commissioner of Customs, as at present.

*Clause 47* of the Bill seeks to amend section 124 of the Customs Act relating to issue of show cause notice before confiscation of goods, etc., so as to provide for issuance of notice with the prior approval of the officer of customs not below the rank of an Assistant Commissioner of Customs instead of the Deputy Commissioner of Customs as at present. This amendment will align with the relevant provisions of the Central Excise laws.

*Clause 48* of the Bill seeks to insert a new section 131D in the Customs Act relating to filing of appeal by Commissioner of Customs in certain cases.

The proposed section seeks to provide that the Central Board of Excise and Customs may, from time to time, issue orders, instructions or directions to Commissioner of Customs fixing such monetary limit as it may deem fit for the purpose of regulating filing of appeal, application, revision or reference by Commissioner of Customs under the provisions of Chapter XV.

It is further proposed to provide that where, in pursuance of the orders or instructions or directions, issued under sub-section (1), the Commissioner of Customs has not filed any appeal application, revision or reference against any decision or order passed under the provisions of this Act, it shall not preclude such Commissioner of Customs from filing appeal, application, revision or reference in any other case involving the same or similar issues or questions of law.

It is also proposed to provide that notwithstanding that no appeal, application, revision or reference has been filed by Commissioner of Customs pursuant to the orders or instructions or directions issued under sub-section (1), no person, being a party in appeal, application, revision or reference shall contend that the Commissioner of Customs has acquiesced in the decision on the disputed issue by not filing appeal, application, revision or reference.

It is also proposed to provide that the Appellate Tribunal or Court hearing such appeal, application, revision or reference shall have regard to the orders or instructions or directions issued under sub-section (1) and the circumstances under which appeal, application, revision or reference was not filed by the Commissioner of Customs.

It is also proposed to provide that every order or instruction or direction issued by the Central Board of Excise and Customs on or after the 20th day of October, 2010, but before the date on which the Finance Bill, 2011 receives the assent of the President, fixing monetary limits for filing of appeal, application, revision or reference shall be deemed to have been issued under sub-section (1), and the provisions of sub-sections (2), (3) and (4) shall apply accordingly.

This amendment will take effect retrospectively from the 20th day of October, 2010.

*Clause 49* of the Bill seeks to insert a new section 142A relating to liability under Act to be first charge so as to provide that notwithstanding anything to the contrary contained in any Central Act or State Act, any amount of duty, penalty, interest, or any other sum payable by an assessee or any other person under this Act, shall, save for the provisions contained in section 529A of the Companies Act, 1956, the Recovery of Debts Due to Banks and the Financial Institutions Act, 1993 and the Securitisation and Reconstruction of Financial Assets and the Enforcement of Security Interest Act, 2002 be the first charge on the property of the assessee or the person as the case may be.

*Clause 50* of the Bill seeks to amend section 150 of the Customs Act relating to procedure for sale of goods and application of sale proceeds so as to insert a proviso in sub-section (2) to provide that in case of goods remaining un-cleared and subsequently sold in auction and where the owner of the imported goods is not available, the balance of sale proceeds shall be paid to the Central Government.

*Clause 51* of the Bill seeks to amend section 151A of the Customs Act relating to instructions to officers of customs so as to empower the Board to issue order, instruction or direction for implementation of any other provision of the Act or of any other law in so far as they relate to any prohibition, restriction or procedure for import or export of goods.

*Clause 52* of the Bill seeks to amend section 157 of the Customs Act relating to general power to make regulations by inserting a new clause (d) in sub-section (2) so as to empower the Board to specify the manner of conducting audit of assessment including at the premises of the importer or exporter.

*Clause 53* of the Bill seeks to amend certain notifications issued under sub-section (1) of section 25 of the Customs Act, 1962 so as to allow benefits of reward schemes, namely, "Served From India Scheme", "Vishesh Krishi and Gram Udyog Yojana (Special Agriculture and Village Product Scheme)", "Focus market Scheme" and "Focus Product Scheme", on goods exported towards fulfilment of export obligation under Export Promotion Capital Goods Scheme, with retrospective effect in the manner specified in Second Schedule.

*Clause 54* of the Bill seeks to make special provision for exempting fresh garlic imported by the National Consumer Co-operative Federation and Madhya Pradesh State Co-operative Marketing Federation under an import licence issued by the Government and cleared after the 15th day of January, 2003 from the so much of duty of Customs as is in excess of thirty per cent. *ad valorem* retrospectively with effect from 15th January, 2003 as specified in Third Schedule.

#### *Customs tariff*

*Clause 55* of the Bill seeks to amend section 3 of the Customs Tariff Act so as to substitute with effect from 1st March, 2011, the reference to the Standards of Weights and Measures Act, 1976 by a reference to the Legal Metrology Act, 2009 as the former Act has been repealed by the latter.

*Clause 56* of the Bill seeks to amend section 9AA of the Customs Tariff Act so as to confer power upon the Central Government to reduce the anti-dumping duty imposed under the provisions of sub-section (1) of section 9A of the Customs Tariff Act on an article where the importer of such article proves to the satisfaction of the Central Government that he has paid anti-dumping duty in excess of his actual margin of dumping determined in relation to the article.

*Clause 57* of the Bill seeks to amend the First Schedule and the Second Schedule to the Customs Tariff Act.

Item (i) of sub-clause (a) of said clause 57 seeks to amend the First Schedule in the manner provided in the Fourth Schedule so as to substitute the description against the heading 9804 to cover all dutiable articles, intended for personal use, imported by post or air and to prescribe a rate of 35 per cent. against tariff items 9804 10 00 and 9804 90 00 of Chapter 98.

Item (ii) of sub-clause (a) of said clause 57 seeks to amend the First Schedule in the manner specified in the Fifth Schedule so as to incorporate the amendments approved by the Customs Co-operation Council (World Customs Organisation) in the legal text of the International Convention on the Harmonised Commodity Description and Harmonised Coding System to align the said Schedule with the Harmonised System of Nomenclature with effect from 1st day of January, 2012.

Sub-clause (b) of said clause 57 seeks to substitute the Second Schedule to the Customs Tariff Act in the manner specified in the Sixth Schedule to align it with the Harmonised System of Nomenclature.

It is proposed to give reference of Chapter, heading, sub-heading and tariff item in the proposed new Second Schedule and to insert,—

(a) a new entry relating to de-oiled rice bran oil cake with a rate of duty of fifteen per cent., and

(b) to provide for enhanced tariff rate in respect of iron ore (Agglomerated and Non-Agglomerated) of thirty per cent.

*Clause 58* of the Bill seeks to make special provision for imposing safeguard duty on caustic soda lye retrospectively for the period from 4th December, 2009 up to the period of 3rd March, 2010 (both days inclusive) as specified in Seventh Schedule.

Government of India in the Ministry of Finance (Department of Revenue) *vide* notification No. 131/2009-Customs [G.S.R. 861 (E)], dated the 4th December, 2009, imposed provisional safeguard duty on import of Caustic Soda Lye. The Director-General (Safeguard) in its final finding published *vide* number G.S.R. 306 (E), dated the 9th April, 2010 came to the conclusion that increased imports of Caustic Soda Lye into India has threatened to cause further serious injuries to the domestic producers and recommended the imposition of safeguard duty on imports of Caustic Soda Lye into India. Sub-clause (1) proposes to impose final safeguard duty at the rate of fifteen per cent. *ad valorem*, with retrospective effect for the period from 4th December, 2009 to 3rd March, 2010 (both days inclusive) as per the details given in the Seventh Schedule.

#### *Central excise*

*Clause 59* of the Bill seeks to amend section 4A of the Central Excise Act so as to substitute the Standards of Weights and Measures Act, 1976 by a reference to the Legal Metrology Act, 2009 as the former Act has been repealed by the latter.

*Clause 60* of the Bill seeks to substitute section 11A of the Central Excise Act relating to recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded, so as to make the provisions more coherent and clear and also to insert a new category of cases in respect of which notice can be issued within a period of five years with waiver of notice and abatement of penalty amount if the duty along with interest is paid before issue of notice.

*Clause 61* of the Bill seeks to substitute a new section 11AA for sections 11AA and 11AB of the Central Excise Act relating to interest on delayed payment of duty, so as to make the provisions more coherent and clear.

*Clause 62* of the Bill seeks to substitute section 11AC to provide that for the new category of cases the general penalty shall be fifty per cent. of the duty and also to confine the remission of penalty only to the new category of cases inserted in section 11A.

*Clause 63* of the Bill seeks to insert a new section 11E in the Central Excise Act so as to create a first charge on the property of the defaulter for recovery of any amount due under this Act except as provided under section 529A of the Companies Act, the Recovery of Debt due to Bank and the Financial Institution Act, 1993 and the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002.

*Clause 64* of the Bill seeks to amend section 12 of the Central Excise Act so as to insert reference to section 3A with effect from the date of insertion of section 3A in the said Act with the exception that the offences and penalties shall not apply retrospectively.

*Clause 65* of the Bill seeks to insert section 12F to the Central Excise Act so as to empower the Joint Commissioners or the Additional Commissioners of the Central Excise to conduct the search or seizure either by himself or to authorise any officer subordinate to him for search and seizure. The provision of the Code of Criminal Procedure, 1973 relating to search and seizure shall so far as may apply to search and seizure under the aforesaid Act.

*Clause 66* of the Bill seeks to insert a new section 35R in the Central Excise Act relating to filing of appeal by Central Excise Officers in certain case.

The proposed section seeks to provide that the Central Board of Excise and Customs may, from time to time, issue orders, instructions or directions to Central Excise Officers fixing such monetary limit as it may deem fit for the purpose of regulating filing of appeal, application, revision or reference by Central Excise Officers under the provisions of Chapter VIA.

It is further proposed to provide that where, in pursuance of the orders or instructions or directions, issued under sub-section (1), the Central Excise Officer has not filed any appeal, application, revision or reference against any decision or order passed under the provisions of this Act, it shall not preclude such Central Excise Officer from filing appeal, application, revision or reference in any other case involving the same or similar issues or questions of law.

It is also proposed to provide that notwithstanding that no appeal, application, revision or reference has been filed by Central Excise Officer pursuant to the orders or instructions or directions issued under sub-section (1), no person, being a party in appeal, application, revision or reference shall contend that the Central Excise Officer has acquiesced in the decision on the disputed issue by not filing appeal, application, revision or reference.

It is also proposed to provide that the Appellate Tribunal or Court hearing such appeal, application, revision or reference shall have regard to the orders or instructions or directions issued under sub-section (1) and the circumstances under which appeal, application, revision or reference was not filed by the Central Excise Officer.

It is also proposed to provide that every order or instruction or direction issued by the Central Board of Excise and Customs on or after the 20th day of October, 2010, but before the date on which the Finance Bill, 2011 receives the assent of the President, fixing monetary limits for filing of appeal, application, revision or reference shall be deemed to have been issued under sub-section (1), and the provisions of sub-sections (2), (3) and (4) shall apply accordingly.

This amendment will take effect retrospectively from the 20th day of October, 2010.

*Clause 67* of the Bill seeks to amend sub-section (2) of section 38 of the Central Excise Act with a view to insert words therein so as to make its provisions applicable to the notification issued under section 5B of the said Act.



*Clause 68* of the Bill seeks to amend rule 3 of the CENVAT Credit Rules, 2004 in the manner specified in the Eighth Schedule with retrospective effect from the 18th April, 2006 so as to incorporate the provisions for CENVAT Credit of service tax paid on services received from outside India.

*Clause 69* of the Bill seeks to amend notifications issued under sub-section (1) of section 5A of the Central Excise Act, 1944 bearing number G.S.R. 679(E), dated 25th August, 2003, number G.S.R. 90(E), dated 21st January, 2004 and number G.S.R. 419(E), dated 9th July 2004 in the manner specified in the Ninth Schedule so as to retrospectively extend the time specified for making investment in units located in the States of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura and to carry out appraisal by the Investment Appraisal Committee.

*Excise tariff*

*Clause 70* of the Bill seeks to amend the First Schedule and the Third Schedule to the Central Excise Tariff Act.

Item (i) of sub-clause (a) of said clause 69 seeks to amend the First Schedule in the manner provided in the Tenth Schedule so as to,—

(i) amend Note 5 of Chapter 15 so as to insert headings 1501, 1502, 1503, 1504 and 1505 and tariff item 1516 10 00 therein;

(ii) enhance the tariff rate in respect of certain goods falling in Chapter 14, 15, 16, 19, 21, 22, 27, 30, 32, 38, 39, 46, 47, 48, 49, 56, 58, 69, 70, 71, 84, 88, 89, 90, 93, 94 and 96;

(iii) insert a new Note 7 in Chapter 22 so as to provide that in relation to products of this Chapter, labelling or relabelling of containers or packing or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to “manufacture”;

(iv) insert a new Note 4 in Chapter 26 to provide that the process of converting ores into concentrates shall amount to manufacture;

(v) prescribe a tariff rate of 10% against tariff items 5307 10 10, 5307 10 90 and 5307 20 00;

(vi) insert two new Notes 4 and 5 in Chapter 63 so as to provide that affixing a brand name on the product, labelling or re-labelling, or repacking from bulk packs to retail packs or the adoption of any treatment to render the product marketable to the consumer, shall amount to “manufacture” and to define the expression “brand name”;

(vii) insert a new Note 14 in Chapter 71 to provide that the process of refining of dore bar shall amount to “manufacture”;

(viii) specify a tariff rate of 10% against tariff items 7106 10 00, 7106 91 00 and 7106 92 90.

Item (ii) of sub-clause (a) of said clause 69 seeks to amend the First Schedule to the Central Excise Tariff Act to incorporate therein the amendments approved by the Customs Co-operation Council (World Customs Organisation) in the legal text of the International Convention on the Harmonised Commodity Description and Harmonised Coding System to align the said Schedule with effect from the 1st day of January, 2012, with the Harmonised System of Nomenclature in the manner specified in Eleventh Schedule.

Sub-clause (b) of the said clause 69 seeks to amend the Third Schedule to the Central Excise Tariff Act so as to include specified goods which have been notified for levy of excise duty under section 4A of the said Act with retrospective effect from the dates on which they were so notified as specified in Twelfth Schedule.

*Service Tax*

Clause 71 of the Bill seeks to amend Chapter V of the Finance Act, 1994 relating to service tax in the following manner:—

Sub-clause (A) seeks to amend section 65 so as to,—

(a) define the term “clinical establishment”, omit the definition of “authorised service station” and amend the definitions of “club or association”, “commercial training and coaching centre” and “support services of business or commerce”;

(b) specify or expand the scope of the following taxable services—

(i) service provided in relation to repair, etc., of motor vehicle;

(ii) life insurance service;

(iii) service provided by clubs or associations;

(iv) (a) services provided by a business entity to individuals in relation to advice, consultancy or assistance in any branch of law;

(b) representational service before a judicial or quasi-judicial authority provided by any person to a business entity;

(c) include arbitration service provided to any business entity by an arbitral tribunal;

(v) services provided by clinical establishments and doctors of such establishments;

(vi) services provided by air-conditioned restaurants also having licence to serve alcoholic beverages;

(vii) service relating to providing of short-term accommodation by hotels and similar establishments;

Sub-clause (B) seeks to amend section 66 of the said Act, *inter alia*, to specify the following services as taxable services, namely:—

(a) representational services excluding the services provided to an individual by way of appearance before any court, tribunal or authority;

(b) services provided by an arbitral tribunal;

(c) services provided by an air-conditioned restaurant in relation to serving of food or beverages;

(d) services provided by hotel, etc., in relation to accommodation provided for a period of less than three months;

Sub-clause (C) seeks to amend section 70 of the said Act with a view to enhance the maximum late fee for non-filing of returns from two thousand rupees to twenty thousand rupees;

Sub-clause (D) seeks to amend section 73 with a view to omit sub-section (1A) and provisos to sub-section (2) and to insert a new sub-section (4A) to provide for mitigation of penalty;

Sub-clause (E) seeks to amend section 73B with a view to insert a proviso therein to provide concessional rate of interest for certain specified category of service providers;

Sub-clause (F) seeks to amend section 75 with a view to provide for concessional rate of interest for certain category of service providers whose service tax payments are delayed;

Sub-clause (G) seeks to amend section 76 with a view to reduce maximum penalty for failure to pay service tax from hundred per cent. to fifty per cent. of tax payable;

Sub-clause (H) seeks to amend section 77 with a view to enhance the maximum penalty from five thousand rupees to ten thousand rupees, in the cases of certain specified offences for which penalty is not specifically provided in the Act;

Sub-clause (I) seeks to substitute a new section for section 78 relating to penalty for suppressing, etc., of value of taxable services with a view to rationalise penalty in the case of serious offences, as equal to tax evaded.

The proposed section 78 provides that in case of certain specified offences penalty will be fifty per cent. and if such penalty is paid along with service tax and interest, within thirty days from the date of order, penalty will be further reduced to twenty-five per cent. and for specified category of service providers, ninety days from the date of order will be available for settling the tax dues, penalty and interest;

Sub-clause (J) seeks to amend section 80 with view to omit penalty waiver for serious offences but the same will be provided for certain specified offences;

Sub-clause (K) seeks to amend section 82 with a view to substitute certain words;

Sub-clause (L) seeks to amend section 83 with a view to make applicable certain provisions of Central Excise Act to service tax;

Sub-clause (M) seeks to insert new sections 88 and 89. Section 88 seeks to provide for liability under Act to be first charge and section 89 seeks to provide for offences and penalties to enable prosecution of certain specified offences involving service tax evasion. The power to prosecute offenders rests with the Chief Commissioner of Central Excise and the prosecution would be done only with the previous sanction of the Chief Commissioner of Central Excise;

Sub-clause (N) seeks to amend section 93A of the Finance Act, 1994 so as to empower the Central Government to make rules to provide for the circumstances or conditions under which the amount of rebate granted in respect of service tax paid on taxable services which are used as input services for manufacturing the exported goods or for providing the exported services shall not be recovered, even if the sale proceeds are not realised by the exporter.

Sub-clause (O) seeks to amend section 95 of the said Act so as to empower the Central Government to issue orders for removal of difficulty in case of implementing, classifying or assessing the value of any taxable service incorporated by the proposed legislation in this Chapter, up to one year from the date of enactment of the Finance Bill, 2011.

Sub-clause (P) seeks to insert a new section 96J in the Finance Act, 1994. Under the existing provision of section 66 in respect of, any service provided or to be provided to its members by any club or association in relation to provisions of services, facilities or advantages for a subscription or for any other amounts, service tax shall be chargeable.

It is proposed to exempt retrospectively the associations formed for representing the industry or commerce from payment of service tax in respect of membership fee collected by such club or associations during the period from 16th June, 2005 to 31st March, 2008. Refund will be made of all service tax collected in respect of the exempted period.

Clause 72 of the Bill seeks to give retrospective effect to the notification of the Government of India number G.S.R.492(E), dated the 7th July, 2009, from the 1st day of April, 2000, so as to allow the exemption to a tour operator having a contract carriage permit for inter-State or intra-State transportation of passengers, excluding tourism, conducted tour, charter or hire service, under the said notification.

#### *Miscellaneous*

Clause 73 of the Bill seeks to amend *Explanation III* of the Schedule to Medicinal and Toilet Preparations (Excise Duties) Act, 1955 so as to substitute the reference to the Standards of Weights and Measures Act, 1976 (60 of 1976) with Legal Metrology Act, 2009 (1 of 2010).

Clause 74 of the Bill seeks to amend section 15 of the Central Sales Tax Act, 1956 so as to increase the ceiling imposed through the Central sales tax on the power of the States to levy VAT on "declared goods" from four per cent. to five per cent.

*Clause 75* of the Bill seeks to amend the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 in the manner specified in Thirteenth Schedule so as to take out sugar and textile from the purview of the said Act to enable the States to levy VAT on those goods. by omitting the following:—

(a) heading 1701 and all sub-headings and tariff items thereof and the entries relating thereto;

(b) tariff item 1702 90 10 and the entries relating thereto;

(c) headings 5007, 5111, 5112, 5208, 5209, 5210, 5211, 5212, 5407, 5408, 5512, 5513, 5514, 5515, 5516, 5801, 5802, 5803, 5804, 5806, 5810, 5901, 5902, 5903, 5907, 6001, 6002, 6003, 6004, 6005 and 6006 and all sub-headings and tariff items thereof and the entries relating thereto.

*Clause 76* of the Bill seeks to amend the Second Schedule to the Special Economic Zones Act, 2005.

The aforesaid Schedule contains certain modifications to the provisions of the Income-tax Act, 1961 in its application of, to or in relation to, the Developer or entrepreneur for carrying on the authorised operations in a Special Economic Zone or unit.

The existing provisions contained in clause (C) of paragraph (a) provide that the dividend referred to in section 115-O of the Income-tax Act shall not be included in the total income of the assessee, being a Developer or entrepreneur.

It is proposed to omit the aforesaid clause (C).

This amendment will take effect from 1st June, 2011.

The existing provisions contained in paragraph (h) of the aforesaid Second Schedule provide that the provisions of section 115JB of the Income-tax Act shall not apply to the income accrued or arising on or after the 1st day of April, 2005 from any business carried on, or services rendered, by an entrepreneur or a Developer, in a Unit or Special Economic Zone, as the case may be.

It is further proposed to omit the aforesaid paragraph (h).

This amendment will take effect from 1st April, 2012 and will, accordingly, apply in relation to the assessment year 2012-2013 and subsequent years.

The existing provisions contained in paragraph (i) of the aforesaid Second Schedule provide that notwithstanding anything contained in section 115-O of the Income-tax Act, no tax on distributed profits shall be chargeable in respect of the total income of an undertaking or enterprise engaged in developing or developing and operating or developing, operating and maintaining a Special Economic Zone for any assessment year on any amount declared, distributed or paid by such Developer or enterprise, by way of dividends (whether interim or otherwise) on or after the 1st day of April, 2005 out of its current income either in the hands of the Developer or enterprise or the person receiving such dividend not falling under clause (23G) of section 10 of the Income-tax Act, 1961.

It is also proposed to omit the aforesaid paragraph (i).

This amendment will take effect from 1st June, 2011.

## MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 4 of the Bill seeks to amend section 10 of the Income-tax Act relating to incomes not included in total income.

Sub-clause (b) of the said clause 4 seeks to insert a new clause (45) in the said section so as to provide exemption to any allowance or perquisite, as may be notified by the Central Government in the Official Gazette in this behalf, paid to the Chairman or a retired Chairman or any other member or retired member of the Union Public Service Commission.

Sub-clause (c) of clause 4 seeks to insert a new clause (46) in the said section so as to provide that any specified income arising to a body or authority or Board or Trust or Commission which is constituted or established by or under a Central, State or Provincial Act or has been constituted by the Central Government or a State Government with the object of regulating or administering an activity for the benefit of general public shall be exempt if it is not engaged in commercial activity and is specified by the Central Government by notification in the Official Gazette in this behalf. The Explanation to the said clause (46) enables the Central Government to notify the nature and extent of the income of the body or authority or Board or Trust or Commission which shall constitute the specified income.

Sub-clause (c) also proposes to insert a new clause (47) in the said section 10 so as to enable the Central Government to notify any infrastructure debt fund which is set up in accordance with the guidelines as may be prescribed and the income of such notified fund will be exempt from income-tax.

Clause 6 of the Bill proposes to amend section 35AD of the Income-tax Act relating to deduction in respect of expenditure on specified business.

The proposed amendment seeks to insert a new clause (ad) in the said sub-section (5) so as to provide that the date of commencement of operations shall be on or after the 1st day of April, 2011 where a business is in the nature of developing and building a housing project under a scheme for affordable housing framed by the Central Government or a State Government, as the case may be, and notified by the Board in this behalf in accordance with the guidelines as may be prescribed.

The proposed amendment further seeks to insert a new sub-clause (vii) in clause (c) of sub-section (8) so as to include within the scope of "specified business", the business of developing and building a housing project under a scheme for affordable housing framed by the Central Government or a State Government, as the case may be, and notified by the Board in this behalf in accordance with the guidelines as may be prescribed.

Clause 12 of the Bill seeks to amend section 92C of the Income-tax Act relating to computation of arm's length price.

The second proviso to sub-section (2) of section 92C provides that if the variation between the arm's length price as determined and price at which the international transaction has actually been undertaken does not exceed five per cent. of the latter, the price at which the international transaction has actually been undertaken shall be deemed to be the arm's length price.

It is proposed to amend the second proviso to sub-section (2) of section 92C so as to provide that the allowable variation will be such percentage as may be notified by the Central Government in this behalf.

Clause 14 of the Bill seeks to insert a new section 94A in the Income-tax Act relating to special measures in respect of transactions with persons located in notified jurisdictional area.

Sub-section (1) enables the Central Government to notify any country or territory outside India, having regard to lack of effective exchange of information by it, as a notified jurisdictional area.

Sub-section (3) of the proposed new section provides that notwithstanding anything contained in the Income-tax Act, no deduction in respect of any payment made to any financial institution located in the notified jurisdictional area shall be allowed unless the assessee furnishes an authorisation in the prescribed form authorising the Board or any other income-tax authority acting on its behalf to seek relevant information from the said financial institution and no deduction in respect of any other expenditure or allowance (including the depreciation) arising from the transaction with a person located in a notified jurisdictional area shall be allowed under any provision of the Act unless the assessee maintains such other documents and furnishes the information as may be prescribed.

Clause 18 of the Bill seeks to insert a new Chapter XII-BA (consisting of new sections 115JC, 115JD, 115JE and 115JF) in the Income-tax Act containing special provisions relating to certain limited liability partnerships.

The proposed new section 115JC provides that every limited liability partnership to which that section applies shall obtain a report, in such form as may be prescribed from an accountant certifying that the adjusted total income and the alternate minimum tax have been computed in accordance with the provisions of this Chapter and furnish such report on or before the due date of filing of return under sub-section (1) of section 139.

Clause 21 of the Bill seeks to amend section 131 of the Income-tax Act relating to power regarding discovery, production of evidence, etc.

It is proposed to insert a new sub-section (2) in the aforesaid section to provide that for the purpose of making an inquiry or investigation in respect of any person or class of persons in relation to an agreement referred to in section 90 or section 90A, it shall be competent for any income-tax authority not below the rank of Assistant Commissioner of Income-tax, as notified by the Board in this behalf, to exercise the powers conferred on the income-tax authorities, notwithstanding that no proceedings with respect to such person or class of persons are pending before it or any other income-tax authority.

Clause 23 of the Bill seeks to amend section 139 of the Income-tax Act relating to return of income.

The proposed amendment seeks to insert a new sub-section (1C) which empowers the Central Government to exempt by notification in the Official Gazette any class or classes of persons from the requirement of furnishing a return of income having regard to such conditions as may be specified in that notification.

Clause 31 of the Bill seeks to insert a new section 285 in the Income-tax Act relating to the submission of statement by a non-resident having liaison office.

The proposed new section 285 provides that every person, being a non-resident having liaison office in India, set up in accordance with the guidelines issued by the Reserve Bank of India under the Foreign Exchange Management Act, 1999, shall in respect of its activities in a financial year, prepare and deliver or cause to be delivered to the Assessing Officer having jurisdiction, within sixty days from the end of such financial year, a statement in such form and containing such particulars as may be prescribed.

Clause 37 of the Bill seeks to substitute a new section for section 17 of the Customs Act. Sub-section (6) of the said section empowers the Board to prescribe by regulations the manner of auditing the assessment of duty of imported goods or export goods including at the office of the proper officer or premises of the importer or exporter.

Clause 45 of the Bill seeks to amend section 75 of the Customs Act with a view to empower the Central Government to make rules to provide for the circumstances and conditions under which drawback of duty shall not be recovered even if the sale proceeds are not realised by the exporter.

Sub-clause (N) of clause 70 of the Bill seeks to amend the proviso to section 93A of the Finance Act, 1994 with a view to empower the Central Government to make rules to provide for the circumstances and conditions under which the Central Government may recover or adjust the amount of rebate which shall be deemed never to have been allowed.

The matters in respect of which notifications may be issued or rules or regulations may be made in accordance with the provisions of the Bill are matters of procedure and detail and it is not practicable to provide for them in the Bill itself.

The delegation of legislative power is, therefore, of a normal character.

T. K. VISWANATHAN,  
*Secretary-General.*